
2000 Annual Report



Nebraska Department of
REVENUE

Mary Jane Egr, State Tax Commissioner

**NEBRASKA DEPARTMENT OF REVENUE
STATE OFFICE BUILDING
301 CENTENNIAL MALL SOUTH
P.O. BOX 94818
LINCOLN, NEBRASKA 68509-4818
TELEPHONE: 471-5729**

Mary Jane Egr, Esq. State Tax Commissioner
Thomas W. Norris, Jr., Esq. Director of Legislative Policy
Richard A. Gettemy Director of Finance and Management Services
G. Shaun Sookram Administrator, Audit Services
Jim Haynes Director, Charitable Gaming and Investigative Services
E. Greg Schnasse Administrator, Investigative Services
Thomas J. Gillaspie, Esq. Administrator, Legal Services
James E. Quinn Director, Nebraska Lottery
Janet A. Lake Administrator, Motor Fuels Division
Timothy A. Young Personnel Administrator
David Dearmont, Ph.D. Administrator, Research Services
Leonard J. Sloup Director, Revenue Operations & Taxpayer Services
Charles Long Administrator, Special Services

**FOR NEBRASKA TAX ASSISTANCE CONTACT YOUR REGIONAL OFFICE
or call 1-800-742-7474 (toll free in NE and IA), Lincoln residents call 471-5729
Web site: www.revenue.state.ne.us**

**FOR NEBRASKA MOTOR FUELS TAXPAYER ASSISTANCE
Dial toll free 1-800-554-FUEL (1-800-554-3835), Lincoln residents call 471-5730
Web site: www.revenue.state.ne.us/fuels**

**FOR NEBRASKA CHARITABLE GAMING ASSISTANCE
Call toll free 1-877-564-1315, Lincoln residents call 471-5937
Web site: www.revenue.state.ne.us/gaming**

SCOTTSBLUFF

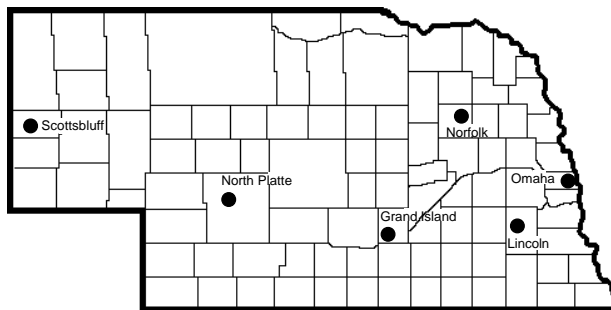
Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, NE 69363-1500
Telephone 1-308-632-1200

NORTH PLATTE

Craft State Office Bldg
200 South Silber St
North Platte, NE 69101-4200
Telephone 1-308-535-8250

GRAND ISLAND

TierOne Bldg, Suite 460
1811 West Second Street
Grand Island, NE 68803-5469
Telephone 1-308-385-6067



NORFOLK

304 North 5th St, Suite "D"
Norfolk, NE 68701-4091
Telephone 1-402-370-3333

OMAHA

Nebraska State Office Bldg
1313 Farnam-on-the-Mall
Omaha, NE 68102-1871
Telephone 1-402-595-2065

LINCOLN

Nebraska State Office Bldg
301 Centennial Mall South
Lincoln, NE 68509-4818
Telephone 1-402-471-5729

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THE NEBRASKA DEPARTMENT OF REVENUE

The Nebraska Department of Revenue was created effective January 1, 1970, with the State Tax Commissioner as its chief executive officer.

The Office of State Tax Commissioner was created in 1920 by amendment to the Nebraska Constitution.

The State Tax Commissioner is responsible for the administration of Nebraska revenue laws. Tax programs administered by the State Tax Commissioner include, but are not limited to, income tax, sales and use tax, motor fuels taxes, and numerous miscellaneous taxes.

The Nebraska Department of Revenue strives to provide taxpayers with the most efficient and economical administration of the Nebraska revenue laws.

The Nebraska Department of Revenue is comprised of the Administration and integrated service areas.

Administration

Administration includes the State Tax Commissioner, Finance and Management Services Director, Hearing Officer, Personnel Administrator, Legislative Director, Special Assistants, and Administrative Assistant to the State Tax Commissioner. They provide the administrative support necessary for carrying out the directives of the State Tax Commissioner.

Audit Services

Audit Services conducts audits on the books and records of taxpayers to ensure they are in compliance with the tax laws; audits the Auditor of Public Accounts; administers the Economic Incentive Programs; and participates in informational exchanges with other tax authorities.

Audit Services conducts audits for all tax programs except those administered by the Charitable Gaming and Motor Fuels Divisions of the department. Offices are maintained in Lincoln, Omaha, Kearney, Norfolk, and Scottsbluff. This is necessary since we generally conduct the audit at the location of the taxpayer's records. Our auditors do travel to locations

outside of Nebraska when the location of the records makes it necessary.

In the administration of the Economic Incentive Programs, we provide education to taxpayers on benefits available; answer technical questions from taxpayers; prepare agreements with taxpayers allowing for the use of the incentives; review claims for benefits; and audit the records of the taxpayer to ensure compliance. In addition, we prepare an annual report to the Nebraska Legislature on the Economic Incentive Programs.

This area implements and monitors the contract for audit services provided by the Multistate Tax Commission, and participates in information exchange with the Midwest Border States Tax Compact, the Internal Revenue Services and other states.

Charitable Gaming

The function of the Charitable Gaming Division is to regulate and oversee all charitable gaming activities in Nebraska, ensuring fair play, ensuring revenues are accurately accounted for and used for those purposes allowed by law, and collecting taxes on charitable gaming activities. Bingo, lottery by pickle card, and lottery and raffle activities conducted by nonprofit organizations, county and city lottery (keno), conducted by counties, cities, and villages, and gift enterprise activities are all regulated by this area.

Responsibilities of this area include licensing of participants, conducting audits of licensees, inspection of charitable gaming operations, testing and approval of gaming equipment, and the development of necessary forms, regulations and legislative proposals. This area also represents the department at administrative hearings and assists the Attorney General and county attorneys in litigation involving charitable gaming related matters.

This area provides educational materials to the public and licensees outlining the statutory and regulatory provisions and reporting requirements necessary to properly conduct charitable gaming activities. Educational workshops are held periodically for licensees and training materials are developed and presented to licensees and potential licensees.

Finance and Management Services

Within Finance and Management Services, Finance prepares the state budget request in conjunction with the State Tax Commissioner, accounts for the day-to-day expenditures of the department and prepares monthly reports for management. Finance is also responsible for establishing and implementing internal accounting controls. They perform the cashiering function for all the cash and checks received by the Nebraska Department of Revenue.

The E-Commerce area provides all electronic commerce functions such as Electronic Funds Transfer (EFT), Voice Response Unit (VRU), Joint Electronic Filing (JELF), and Telefile for the department.

Systems and Micro Support Sections design, coordinate, and schedule all mainframe and LAN/WAN data processing operations within the Department of Revenue. These sections serve as the liaison between this agency and Information Management Services of the Department of Administrative Services. They analyze new and existing tax programs and develop systems in accordance with statutory requirements and departmental policy. A vital function of this area is implementing computer hardware and software improvements for the department.

Investigative Services

Investigative Services serves as the investigative arm for the State Tax Commissioner and the entire Nebraska Department of Revenue, to include both external and internal investigations. As a result, Investigative Services works closely with Charitable Gaming Division, Lottery Division, Motor Fuels Division, Taxpayer Services, Revenue Operations, and Legal Services of the department in conducting these investigations.

Investigative Services specific functions are to conduct investigations, some of which are pursued criminally, some administratively and some both criminally and administratively for the aforementioned areas; to conduct background investigations, both for prospective licensees, prospective vendors and department employees as

related to the Lottery and Charitable Gaming Divisions; to conduct on-site inspections involving the printing of lottery tickets; to maintain a working relationship with law enforcement agencies at all levels, including prosecuting attorneys; and to provide training to law enforcement.

Legal Services

Legal Services serves as internal legal counsel for the State Tax Commissioner and the entire agency. This area represents the Nebraska Department of Revenue during all stages of audit resolution and at all formal hearings before the State Tax Commissioner.

Legal Services is responsible for initiating and reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. This area is the department's liaison with the state Department of Justice and assists the Attorney General's office in any litigation regarding revenue issues.

This area also monitors taxation at the federal level for impact on state tax revenue. It coordinates the exchange of tax information between the department and the Internal Revenue Service and other states' revenue departments. This area reviews tax information confidentiality laws and issues opinions to all employees concerning the confidentiality of revenue data. It also coordinates the implementation of new revenue laws and monitors the results in order to ensure the smooth functioning of new and existing administrative systems. Its duties also include responding verbally or in writing to the most difficult technical questions posed to this agency.

Legal assistance is provided to county officials in the administration of documentary stamp tax and the homestead exemption program. An up-to-date legal library is maintained within the department under the direction of Legal Services.

Lottery

The Nebraska Department of Revenue launched the Nebraska Lottery - the 37th Lottery in the nation - on September 11, 1993.

Initial lottery products consisted of instant ticket games which allow players to determine instantly if

they have won a prize, and offer 1 in 5 odds of doing so. Planning began in October 1993 for the introduction of on-line games, such as the multi-state game Powerball, which began sales through Nebraska Lottery retail outlets on July 21, 1994.

Lottery personnel are organized into marketing, investigations, finance and accounting, and administrative units. This area's main offices are located in Lincoln, with Claim Centers within department field offices in Scottsbluff, Grand Island, North Platte, Norfolk, and Omaha.

The Nebraska Lottery recruits and contracts lottery retailers; develops, implements and reviews advertising and promotional campaigns; monitors lottery sales and collects net proceeds from lottery retailers; and develops necessary forms and procedures, rules, and legislation. The Lottery Division contracts for outside security, marketing, and game production services when necessary.

After prizes and expenses, lottery proceeds will be used to fund grants for special environmental projects, innovative education programs, and compulsive gamblers assistance - as specified by the Legislature.

Motor Fuels

Motor Fuels administers and regulates all Nebraska motor fuel tax programs, including motor vehicle fuels (gasoline and gasohol), diesel fuel, aircraft fuel, and compressed fuel. The division also administers the Petroleum Release Remedial Action Fee program and the Ethanol Production Incentive Program.

Through our account representative structure, each licensee is assigned to an Account Representative who provides them personalized assistance in all aspects of motor fuel tax compliance. We also provide toll free WATS access for the convenience of all licensees.

This area also conducts field audits with staff assigned to Lincoln, Omaha, and Kearney.

Research

Research Services prepares revenue estimates and cash flow projections for use by the State Tax

Commissioner and the Nebraska Legislature. Forecasting models have been developed by the Research section and are updated periodically. Services provided by Wharton Econometric Forecasting Associates and Data Resources, Inc. are utilized in making forecasts of national trends that affect Nebraska's economic activity. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

Research Services analyzes information and prepares reports regarding all tax programs administered by the department. Published reports include the Annual Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, and the Tax Expenditure Report. This area provides estimates of the fiscal impact of proposed legislation on state revenue.

Research Services also allocates the state aid payments to counties, cities and natural resource districts under the provisions of the aid to local government programs.

Revenue Operations

Revenue Operations is responsible for receiving and processing the returns, monies and refunds for most tax programs administered by the Nebraska Department of Revenue. Specialized areas such as Motor Fuels, Charitable Gaming and Lottery provide the processing functions for their respective tax programs. The larger, broad-based tax programs, such as sales tax and income tax, have all tax applications, returns, reports, claims, remittances and refunds processed by Revenue Operations.

This area is organized into six functional areas. These are Initial Operations, Validation, Clearance, Imaging, Teleprocessing and Post Processing. All tax returns flow through an established processing cycle which utilizes the functions of each of these areas.

Initial Operations receives all incoming documents through the mail or other receiving areas. Mail is removed from the envelopes and sorted and batched. Returns and remittances are then validated which creates a computerized control record for these documents and initializes financial reporting functions. Checks are imaged and sent to Finance

where they are prepared for deposit and the accounting function is performed. Most mail received by the department flows through this section.

Tax returns, applications and refund claims that need review are sent to the Clearance area where they are checked and edited for those error conditions that are outside the scope of the computer processing programs. Problems are resolved through internal research or communication with taxpayers. This area processes applications for tax programs that require a license to collect and remit state taxes and also prepares certificates for those programs that do not require a license, but need an identification number to file taxes. Refund requests for non-income tax programs and the applications for homestead exemption from property tax are another function of this area. Accounts are verified to ensure that the refund or exemption claimed is correct and complies with statutes and regulations.

After review, the tax returns and documents are routed to Teleprocessing where detailed information from each return is entered into the taxpayer's computerized account. This data is merged with the preliminary information that was entered in the validation area to create a complete computerized record of each return received.

All tax returns and documents are then imaged which creates a digital image of the document or tax return. Through the use of a sophisticated computerized image retrieval systems, employees of the department are able to instantaneously retrieve an imaged tax return or a document through a PC at their individual work station. After imaging, the returns are transferred to a long-term storage site and eventually destroyed according to a specified retention schedule. Recycling of these resources are utilized wherever possible.

After data entry and imaging, the returns are sent to Post Processing where any errors are detected, corrected and resolved through highly automated processing programs that check for a myriad of possible errors or conditions that need further analysis. Electronically filed tax returns are pass through those same programs to check for errors and accuracy. Errors that are detected by these computerized

programs are corrected through PC's at individual workstations using on-line error resolution programs. These corrections may result in the issuance of notices of balance dues or changes in refunds.

Special Services

Special Services provides forms and publication design services to all departmental offices. Other services provided to the department are purchasing and office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance of office machines and other equipment.

Taxpayer Services

Taxpayer Services provides taxpayer assistance and education, enforcement of the tax laws and tax collection services. It also informs taxpayers of their rights and responsibilities under the state's tax laws and assists them in preparing returns for all tax programs. It coordinates communication between taxpayers and the department through offices located in Lincoln, Omaha, Grand Island, Norfolk, North Platte and Scottsbluff.

Taxpayers' Assistance answers inquiries and provides instructions on preparing state tax returns, application of state tax statutes, rules, regulations, and policies. Taxpayers receive specialized attention through the availability of an automated telephone response system. The status of a current year individual income tax refund may be accessed through this system 24 hours a day, seven days a week.

The area takes corrective action when there are failures or irregularities in registration and reporting. The compliance area is responsible for obtaining the payment of delinquent taxes and securing the filing of nonfiled returns for all of the tax programs administered by the Department of Revenue, except motor fuels taxes.

Taxpayer Services enhances compliance efforts by developing and presenting tax-related educational programs. This area provides tax information and offers training to taxpayers through industry association meetings, civic organizations, tax practitioners and community colleges statewide.

2000 REVENUE IN REVIEW

In 2000, 90.9 percent of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were \$2,980 million, an increase of \$231 million or 8.4 percent above 1999. The receipts from permits, fees, and licenses collected by the department were \$595 thousand, a decrease of 18.5 percent from the previous year.

Over three-quarters of the department's net tax receipts in 2000 were from state sales tax and income taxes. Net individual income tax receipts increased \$115.4 million to \$1,223 million in 2000, an increase of 10.4 percent from 1999. Net receipts from corporation income tax were \$150.0 million in 2000, up \$19.3 million or 14.8 percent from 1999. Net state sales and use tax receipts for 2000 totaled \$896.4 million, an increase of \$76.1 million or 9.2 percent above 1999. Sales tax receipts included \$130.7 million of sales tax on motor vehicles.

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 77.9 percent of the total revenue collected by the Department of Revenue in 2000. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 13.1 percent of revenue collections.

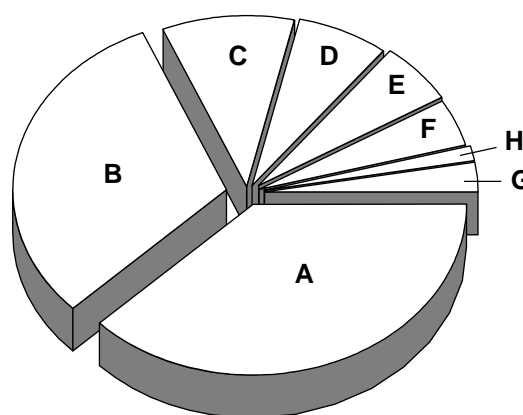
In 2000, 7.2 percent of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 1.8 percent of collections.

The major state revenue sources are described beginning on page 8. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

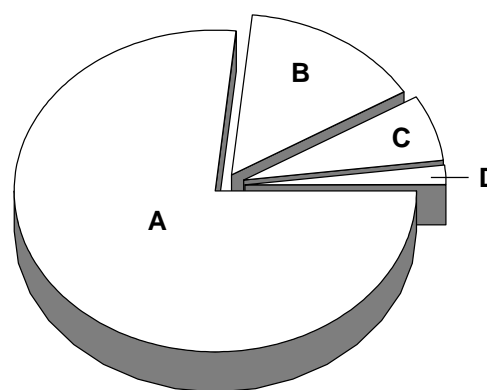
Sources of Revenue

A	Individual Income Tax	41.0%
B	State Sales and Use Tax	30.0%
C	Motor Fuels Taxes	8.8%
D	City Sales Tax	7.2%
E	Corporation Income Tax	5.0%
F	Sales Tax on Motor Vehicles	4.4%
G	Cigarette Tax	2.2%
H	Other Collections	1.4%



Distribution of Revenue

A	General Fund	77.9%
B	Highway and Road Funds*	13.1%
C	Local Governments	7.2%
D	Other Funds	1.8%



* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

2000 REVENUE LEGISLATION

The following is a summary of the major legislation passed by the 2000 Legislature that relates to taxes collected by the Nebraska Department of Revenue.

Sales Tax

LB 557. Beginning October 1, 2000, purchases by a city, county or joint airport authority are exempt from sales and use tax.

Income Tax

LB 1003. Beginning January 1, 2001, individuals, corporations and fiduciaries may make annual contributions to the Nebraska Educational Savings Plan Trust. The contributions to the plan must be used to pay for a beneficiary's higher education costs. Contributions are deductible, to the extent not already deducted, from an individual's Federal adjusted gross income or a corporation's or fiduciary's taxable income not to exceed \$500 for married filing separate returns or \$1,000 for any other returns. Those contributing to the trust must enter into an agreement with the State Treasurer to invest a specific amount of money for a specific period of time for the benefit of a beneficiary. The State Treasurer will administer the trust.

LB1223. This bill clarifies and amends several aspects of the Beginning Farmer Act which was passed in 1999. Significant changes are the availability of the credits to family farm corporations and to resident individual receiving income from an estate or trust. The credit is operative for tax years beginning in 2001.

Homestead Exemption

LB 1279. Provisions for the homestead exemption were clarified for applications filed in 2000. The definition for one category of "disabled" was changed to require a permanent physical disability and the use of mechanical aids or prostheses as was intended when passed last year. Operative January 1, 2000.

Miscellaneous Taxes

LB 973. Effective August 1, 2000, the Department of Revenue must collect the appropriate

alcoholic beverages tax on purchases of alcoholic liquor which have been brought into the state for personal use or received by transport, i.e., via U.S. mail or other common carrier. The tax is due on December 31 of the year in which the purchase was made. The tax is similar to consumer's use tax in that it applies when the seller has not paid the tax either in Nebraska or another state. Operative August 1, 2000.

Motor Fuels

Exporters. All applicants for a Nebraska Fuel Exporter's License will be required to post a surety bond during their first year of operation. The amount of the bond shall be set by the department. Currently, the minimum bond amount is \$10,000.

EDI. The due date for both filing motor fuel tax returns and remitting the tax will be extended five days for those filers approved to file their returns electronically. The new date will be the 25th day of the month. Anyone currently filing paper returns may avail themselves of this extended filing date by converting to electronic filing.

Diversion Numbers. It is a violation for any common or contract carrier to deliver fuel to a destination state other than the state indicated on the bill of lading, unless the diversion has been registered with the National Motor Fuel Diversion Registry and reported on their Nebraska Motor Fuels Carrier Report, Form 80. Beginning July 1, 2000, a \$1,000 administrative penalty will be imposed for each failure to register the diversion.

Dyed Fuel Penalties. The administrative penalties imposed for operating a licensed motor vehicle with dyed diesel fuel have been increased. While the initial violation penalty remains at \$250, subsequent penalties have increased substantially. A second violation within 5 years will result in a \$1,000 penalty, while a third and subsequent violations within 5 years will result in a \$2,500 penalty per violation. In addition, the definition of motor vehicle has been clarified to include those required to be registered (in-transit).

Corporate Officer Liabilities. The current or employee liability for payment of taxes,

responsibility to file any reports or returns, or perform any other act imposed upon a corporation by the motor fuel tax laws has been extended to include administrative penalties resulting from willful failure to perform their duties.

Charitable Gaming

LB 658. This bill authorizes a new type of pickle card commonly referred to as a “bingo event ticket.” This type of pickle card game will be unique from all other pickle card games in that it can only be sold at a licensed bingo occasion. Effective July 13, 2000.

LB 1086. Highlights of modifications to current gaming practices include the following: Licensed organizations may now conduct limited period bingo for twelve days rather than seven; qualified non-profits are permitted to sell lottery and raffle tickets at state, district, and county fairs; gaming licenses may be cancelled, suspended or revoked for failure to pay taxes, and; biennial licensing of gaming applicants rather than annual licensing is now required commencing on October 1, 2001. Effective July 13, 2000.

LB 659. Currently, forty percent of charitable gaming tax revenue is set aside for use by the Charitable Gaming Division to regulate and enforce gaming laws. The unused portion lapses into the General Fund along with the remaining sixty percent of tax revenue. Under LB 659, any portion of the forty percent not used by the division is transferred to the Compulsive Gamblers Assistance Fund which is supplemented by additional monies from the State Lottery. Effective July 13, 2000.

Electronic Transactions

LB 929. This bill enacts the Uniform Electronic Transactions Act (UETA) which allows the use of electronic records and electronic signatures in certain

transactions. UETA establishes electronic records as equivalents to paper records and manual signatures. Operative July 1, 2001.

LB 1251. Beginning January 1, 2001, taxpayers may be required to remit taxes using electronic funds transfer if the taxpayer paid or remitted more than \$100,000 in the tax program in the previous year. A \$100 penalty applies for each payment not made using this method when required.

EDI. The Tax Commissioner has been given the authority to require any motor fuel licensees to file their returns or reports electronically. Filers required to file electronically will be notified at least six months prior to the effective date. In addition, the due date for all motor fuels tax returns and reports shall move to the 25th of each month following the close of the reporting tax period.

Tax Incentives

LB 936. This bill enacts the Rural Economic Opportunity Act. The bill is similar to LB 775 whereby a taxpayer can earn income tax credits for increasing employment and making additional capital investment in a qualifying business. In order to qualify, a business must increase employment by one-half of one percent of the labor force in the county and pay at least 125% of the average wage in the county. The taxpayer must enter into an agreement with the Tax Commissioner and engage in certain activities, such as warehousing, distribution, research, telecommunications and manufacturing. Project applications must be filed before July 1, 2004. Effective July 13, 2000.

LB 968. This bill clarifies several property tax relief measures which have been enacted in recent years. The application process was adjusted for LB 775 companies seeking property tax exemptions. Operative July 1, 2000.

NEBRASKA REVENUE SOURCES

Source:	Income Tax
Basis and Rate:	For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.51 to 6.68 percent. Income brackets and rates are displayed on page 17. The corporation income tax rate is 5.58 percent of the first \$50,000 of Nebraska taxable income and 7.81 percent of income over \$50,000.
Due Date:	Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month following the preceding annual or quarterly reporting period and the 15th day of the month following the preceding monthly reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Financial Institutions Tax
Basis and Rate:	The tax rate is 47 cents per \$1,000 average deposits, limited by the institution's net financial income multiplied by 3.81 percent.
Due Date:	On or before the 15th day of the third month following the close of the taxable year of the financial institution.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Sales and Use Tax
Basis and Rate:	The tax rate is 5.0 percent of the gross receipts from sales of tangible personal property and certain taxable services. Additional local option taxes of .5, 1, or 1.5 percent may be approved by local voters.
Due Date:	Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	State sales tax on motor vehicles, trailers, and semitrailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund.
Source:	Aircraft Fuels Tax
Basis and Rate:	The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.
Due Date:	Returns and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Department of Aeronautics Cash Fund.
Source:	Alcoholic Beverages Tax
Basis and Rate:	Excise tax rates on alcoholic beverages are as follows: beer, 23 cents per gallon; wines containing fourteen percent or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more than fourteen percent alcohol, except for wines produced in farm wineries, \$1.35 per gallon; wine produced in farm wineries, five cents per gallon; alcohol and spirits, three dollars per gallon.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Liquor Control Commission
Distribution:	General Fund.
Source:	Charitable Gaming Taxes
Basis and Rate:	The tax on bingo is three percent of gross receipts from each bingo occasion. The tax on pickle cards is ten percent of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is two percent of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is two percent of the gross proceeds of each lottery with gross proceeds of more than \$1,000 or each raffle with gross proceeds of more than \$5,000.
Due Date:	For organizations conducting bingo, a lottery, or a raffle, and for counties, cities or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent of the tax is deposited in the General Fund. All unused operation funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Source:	Cigarette Tax
Basis and Rate:	The cigarette tax rate is 34 cents on packages containing twenty or fewer cigarettes and 42.5 cents on packages containing twenty-five cigarettes. The basic rate is 1.7 cents per cigarette.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	The cigarette tax is distributed as follows: General Fund, 21 cents reduced by \$3,000,000 (from July 1, 1994 to July 1, 2009) which is deposited in the Municipal Infrastructure Redevelopment Fund; Nebraska Outdoor Recreation Development Cash Fund, one cent; Department of Health and Human Services Finance and Support Cash Fund, three cents; City of Omaha Public Events Facilities Fund, two cents; and Building Renewal Allocation Fund, seven cents (from July 1, 1997 to July 1, 2001). Any remaining balance shall be deposited in the Nebraska Capital Construction Fund.
Source:	Corporation Occupation Tax
Basis and Rate:	For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$13 for corporations with \$10,000 or less domestic capital stock, to \$11,995 for corporations with over \$100,000,000 of capital stock. For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$26 for foreign corporations with property valued at \$10,000 or less, to \$15,000 for foreign corporations with over \$20,000,000 of property in Nebraska. An annual fee of \$10 is levied against nonprofit corporations. The fee is collected on a biennial basis and is collected in the odd-numbered years.
Due Date:	Reports and payments are due January 1.
Administered by:	Secretary of State
Distribution:	General Fund
Source:	Documentary Stamp Tax
Basis and Rate:	Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof.
Due Date:	Stamps are affixed prior to recording.
Administered by:	The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.
Distribution:	Counties retain 50 cents from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 is credited to the Homeless Shelter Assistance Trust Fund and \$1 is credited to the Affordable Housing Trust Fund.
Source:	Fertilizer Fee
Basis and Rate:	The fee is imposed on the gross tonnage of all commercial fertilizers sold, used or consumed in Nebraska for use in agriculture. If the sale is subject to sales tax such as the sale of fertilizers for lawn maintenance, the fee does not apply. The fee is \$1 per ton. The fee terminates on December 31, 2000.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Natural Resources Enhancement Fund.
Source:	Fire Marshal Tax
Basis and Rate:	Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation. Foreign and alien insurance companies pay .75 percent; domestic mutual companies and assessment associations pay .375 percent.
Due Date:	Payments are due March 1.
Administered by:	Department of Insurance
Distribution:	Fire Insurance Tax Fund
Source:	Insurance Premium Tax
Basis and Rate:	For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1 percent of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 (five-tenths) percent.
Due Date:	Payments are due March 1. Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25 percent of either (1) the total tax paid for the preceding taxable year or, (2) 80 percent of the actual tax due for the current taxable year.
Administered by:	Department of Insurance
Distribution:	Forty percent of the tax is deposited in the General Fund and 10 percent in the Mutual Finance Assistance Fund. The remaining fifty percent is deposited in the Insurance Tax Fund and distributed as follows: 10 percent less \$100,000 to the counties; \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund; 30 percent to the Municipal Equalization Fund; and 60 percent to school districts.

Source:	Litter Fee
Basis and Rate:	The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials. The rate is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee.
Due Date:	Reports and payments are due October 1, for the preceding July 1 to June 30 period.
Administered by:	Nebraska Department of Revenue
Distribution:	Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.
Source:	Lodging Tax
Basis and Rate:	The state tax rate is 1 percent of the gross receipts from charges for hotel occupancy. Counties may adopt a tax of .5, 1, 1.5 or 2 percent. Counties with a population of more than 300,000 inhabitants may adopt an additional tax of up to 2 percent.
Due Date:	Reports and payments are due the 25th day of the month for each preceding monthly reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the County Visitors Promotion Fund and the County Visitors Improvement Fund.
Source:	Marijuana and Controlled Substances Tax
Basis and Rate:	The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, \$100 per ounce or portion of an ounce; for controlled substances by weight, \$150 per gram or portion thereof; and for controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.
Due Date:	The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.
Administered by:	Nebraska Department of Revenue
Distribution:	Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50 percent is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.
Source:	Mechanical Amusement Devices Tax
Basis and Rate:	A license fee and occupation tax are imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. For the period January 1, 1999 through December 31, 1999, the fees and taxes are as follows: operator's license of \$250 per year if ten or more devices are operated; no fee if fewer than 10 machines are operated; distributors pay a license fee of \$250 per year; occupation tax of fifty dollars for each device placed in operation prior to April 1. The occupation tax is reduced to \$25 for machines placed in operation after April 1. Beginning on January 1, 2000, no license fees are required. The occupation tax is \$35 per device placed in operation prior to July 1, and \$20 per machine placed in operation after July 1, 2000.
Due Date:	Payments are due January 1.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Motor Fuels Tax
Basis and Rate:	The motor fuels fixed tax rate is 12.5 cents per gallon. Added to the fixed tax rate is the variable tax rate which is set semiannually beginning July 1, 1998. The variable portion of the tax rate is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate. The tax rate is also adjusted to offset the amount of revenue not collected due to the ethanol producer credit. For 2000 the semiannual tax rates are as follows: January through June - 23.9 cents; July through December - 23.9 cents.
Due Date:	All returns and payments are due on the 20th of each month for the preceding month.

Motor Fuels Tax (cont.)

Administered by: Nebraska Department of Revenue

Distribution: Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

Source: **Motor Vehicle Registration Fees**

Basis and Rate: Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semitrailers, and snowmobiles. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a \$1.50 charge to be credited to the State Recreation Road Fund, and an issuance fee of \$2 (\$5 if the vehicle belongs to a nonresident) which is retained by the county. A \$30 fee for personalized message plates is credited to the Department of Motor Vehicles Cash Fund.

Due Date: For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.

Administered by: The fees are collected by the county treasurers, then remitted to the Department of Motor Vehicles.

Distribution: The remaining registration fees are credited to the Highway Trust Fund. The General Fund is credited with all driving record fees and driver reinstatement fees.

Source: **Organization and Qualification Fees**

Basis and Rate: A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock.

Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing of amendments to the articles of incorporation filing articles of dissolution, change of registered agent and other registration documents.

Due Date: For domestic corporations, fees are due at times of incorporation. For foreign corporations, fees are due at time of qualification or domestication. For limited liability partnerships, fees are due at times of organization.

Administered by: Secretary of State

Distribution: General Fund; except, two-thirds of domestic and corporate filing fees are credited to General Fund and one-third to Corporation Cash Fund.

Source: **Pari-mutuel Wagering Tax**

Basis and Rate: No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over \$10,000,000 but less than or equal to \$73,000,000 are taxed at a rate of 2.5 percent. Amounts in excess of \$73,000,000 are taxed at a rate of four percent. A tax credit equal to two percent of the first taxable \$70,000,000 is allowed for capital improvements and maintenance. An additional tax of one-half of one percent is imposed on wagers placed by telephone.

Due Date: Reports and payments are due the tenth day of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Source: **Petroleum Release Remedial Action Fee**

Basis and Rate: Until July 1, 1998, the fee is three-tenths (.003) of one cent per gallon on gasoline and gasohol and one-tenth of one cent per gallon on other petroleum products. If the unobligated balance of the Petroleum Release Remedial Action Cash Fund falls below \$2 million, an additional fee of three-tenths of one cent per gallon on gasoline and gasohol and one-tenth of one cent per gallon on all other petroleum products will be collected until the cash balance of the fund reaches \$8 million. If the unobligated balance of the fund reaches \$10 million, the Department of Revenue will stop collecting the fee until the fund balance falls below \$3 million. Beginning July 1, 1998, the rates will change to .009 cents per gallon for gasoline and gasohol, and .003 cents per gallon for all other petroleum products. These rates are no longer dependent on the dollar levels contained in the Petroleum Release Remedial Action Cash Fund.

Due Date: Reports and payments are due each on the 20th of each month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: An amount not exceeding \$28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.

Source: Severance and Conservation Tax

Basis and Rate: The severance tax is based on the value of oil and gas severed. The rate is two percent for stripper wells, three percent for non-stripper wells, and three percent for natural gas. The conservation rate is .35 percent on the value of oil and gas severed.

Due Date: Reports and payments are due the last day of each month for the preceding month in which resources were severed.

Administered by: Nebraska Department of Revenue

Distribution: Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands, one percent of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to \$300,000 may be appropriated to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is deposited in the permanent school fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Source: Tire Fee

Basis and Rate: A fee of \$1 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or regrooved tires are not subject to the fee.

Due Date: Reports and payments are due the 25th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: The fees are credited to the Waste Reduction & Recycling Incentive Fund.

Source: Tobacco Products Tax

Basis and Rate: The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 15 percent of the net invoice price of the tobacco products.

Due Date: Reports are due the tenth of each month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: Tobacco Products Administration Cash Fund

Source: Transfer Tax (Estate and Generation-Skipping Transfer Tax)

Basis and Rate: The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. The estate tax applies to filers of Federal Form 706, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. The generation-skipping transfer tax applies to transfers that allow a federal generation-skipping transfer tax credit for state transfer taxes paid. The computation of both taxes is essentially the same. For estates of persons dying on or after July 15, 1992, the tax is the amount by which the maximum state tax credit allowance exceeds the lesser of (1) the total amount of all taxes paid to any state or U.S. possession or, (2) the sum of the amount of Nebraska inheritance tax paid and the amount determined by multiplying the maximum state tax credit allowance by the percentage of the gross value of the transferred property not situated in Nebraska over the gross value of the transferred property.

For estates of persons dying before July 15, 1992, the tax is the amount by which available federal credit for state death taxes exceeds inheritance taxes paid to all states and local governments.

Due Date: Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: Uranium Severance Tax

Basis and Rate: The tax is levied on the value of the uranium severed from the soil of Nebraska. A \$5,000,000 exemption is allowed before the tax is applied. The tax rate is two percent of the value of the uranium produced each year in excess of \$5,000,000 gross value.

Due Date: Reports and payments are due the last day of each month for the preceding month in which uranium was severed.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: **Waste Reduction and Recycling Fee**

Basis and Rate: The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Waste Reduction and Recycling Incentive Fund

Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

TABLE 1 — STATE FUNDS DISTRIBUTED TO LOCAL GOVERNMENT SUBDIVISIONS
Fiscal Years 1998–1999 and 1999–2000

	1998–1999	1999–2000
Homestead Exemptions	\$32,212,813	\$32,166,119
Insurance Premium Distribution to Counties	8,226,704	1,908,904
Highway User Revenue Distribution (Counties-Estimated)	79,398,857	85,408,603
Highway User Revenue Distribution (Cities-Estimated)	82,184,544	86,589,047
Aid to Natural Resource Districts	689,500	2,301,138
Aid to Municipalities	17,631,500	17,531,500
Aid to Counties	13,297,500	7,393,808
County Property Tax Relief	5,444,958	5,600,479
Aid to Community Colleges	47,611,822	83,855,228
Annual Aid to Education	591,237,491	593,996,810
Special Education Payments	115,262,772	118,556,615
State Temporary School Fund	28,098,779	28,441,960
Construction Grants Program	105,274	2,272,602
Aid to Airports	1,650,115	1,492,342
Resources Development Fund	1,626,999	1,330,249
Municipal Infrastructure Redevelopment Fund (MIRF)	3,050,000	3,050,000
Municipal Equalization Fund (MEF)	9,004,005	5,226,632
MEF Rollover to Aid to Municipalities	--	7,265,182
MEF Rollover to MIRF	--	3,251,466
TOTAL TAX DOLLARS DISTRIBUTED	\$1,036,733,633	\$1,087,638,684

TABLE 2 — CHRONOLOGY OF NEBRASKA INCOME TAX AND SALES TAX RATES

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate ¹	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968 ²	10%	2%	10%	2.5%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	3%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973 ³	13%	3.25%	15%	2.5%	10.00
July 1, 1973 ³	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975 ³	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975 ³	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975 ³	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976 ³	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976 ³	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ³	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ³	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ³	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ³	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983 ³	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983 ⁴	20%	5% and 7%	20%	4%	21.00
January 1, 1984 ³	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985 ³	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988 ⁵	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1989	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1990 ³	*	5.17% and 7.24%	Table	4%	-0-
July 10, 1990	*	5.17% and 7.24%	Table	5%	-0-
January 1, 1991	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1992 ⁶	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1993	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1994	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1995	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1996	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1997	*	5.58% and 7.81%	Table	5%	-0-
July 1, 1998	*	5.58% and 7.81%	Table	4.5%	-0-
July 1, 1999	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2000	*	5.58% and 7.81%	Table	5%	-0-

¹ The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. For the first \$50,000 of Nebraska taxable income the rate is 150.7% of the primary individual rate. For taxable income in excess of \$50,000 the rate is 211% of the primary individual rate.

For tax year 1990, the financial institutions tax rate is 43 cents per \$1,000 of average deposits, limited by the institutions net financial income multiplied by 3.53%. Beginning with tax year 1991, the tax rate is 47 cents and the limitation amount is 3.81%.

² The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³ The individual income tax rate was changed during the tax year.

⁴ The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

⁵ Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

⁶ For tax year 1992, a depreciation surcharge equal to 2% of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17% of all taxable income over \$200,000.

* **LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1988 to 2000 is shown on page 17.**

INCOME TAX

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

Individual Income Tax

The Nebraska individual income tax is imposed for each taxable year on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has \$5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a four-bracket graduated rate schedule. Additional taxes are

computed on federal alternative minimum tax and premature and lump-sum distributions from qualified retirement plans at a rate equal to 29.6 percent of the federal tax amount. Nebraska taxable income starts with federal adjusted gross income, adds interest from non-Nebraska state and local government obligations, and subtracts U.S. government obligations and other adjustments decreasing income. A standard deduction equal to the federal amount or federal itemized deductions less state and local income tax is allowed as a deduction. These deductions, together with the personal exemption credit (which is \$91 for tax year 2000) are reduced for higher income taxpayers. An additional tax which phases out the benefit of lower tax rates in the first income brackets is also computed by higher income taxpayers. The income threshold is \$128,950 in 2000 and will be adjusted for inflation in future years.

The following tables display the tax rates, income brackets, personal exemption and standard deduction amounts used to determine individual income tax liability for tax years 1988 through 2000:

Tax Rates by Bracket 1988 - 2000

Year	Rate by Bracket			
	1	2	3	4
1988	2.00	3.15	5.00	5.90
1989	2.00	3.10	4.80	5.90
1990	2.20	3.36	5.21	6.41
1991	2.37	3.63	5.62	6.92
1992	2.37	3.63	5.62	6.92
1993	2.62	3.65	5.24	6.99
1994	2.62	3.65	5.24	6.99
1995	2.62	3.65	5.24	6.99
1996	2.62	3.65	5.24	6.99
1997	2.51	3.49	5.01	6.68
1998	2.51	3.49	5.01	6.68
1999	2.51	3.49	5.01	6.68
2000	2.51	3.49	5.01	6.68

Tax Brackets by Filing Status Tax Years 1987 - 1992

Bracket	Single Individuals	Heads of Households	Married Filing Joint	Married Filing Separate
1	\$ 0 - 1,800	\$ 0 - 2,500	\$ 0 - 3,000	\$ 0 - 1,500
2	\$ 1,800 - 16,800	\$ 2,500 - 23,000	\$ 3,000 - 28,000	\$ 1,500 - 14,000
3	\$ 16,800 - 27,000	\$ 23,000 - 38,000	\$ 28,000 - 45,000	\$ 14,000 - 22,500
4	Over \$27,000	Over \$38,000	Over \$45,000	Over \$22,500

Tax Years 1993 - 2000

1	\$ 0 - 2,400	\$ 0 - 3,800	\$ 0 - 4,000	\$ 0 - 2,000
2	\$ 2,400 - 17,000	\$ 3,800 - 24,000	\$ 4,000 - 30,000	\$ 2,000 - 15,000
3	\$ 17,000 - 26,500	\$ 24,000 - 35,000	\$ 30,000 - 46,750	\$ 15,000 - 23,375
4	Over \$26,500	Over \$35,000	Over \$46,750	Over \$23,375

Personal Exemption & Standard Deductions 1988 - 2000

Year	Personal Exemption		Standard Deduction ¹			
	Deduction	Credit	Single	H.H.	M.J.	M.S.
1988	\$1,130	—	\$3,000	\$4,400	\$5,000	\$2,500
1989	\$1,180	—	\$3,100	\$4,550	\$5,200	\$2,600
1990	\$1,230	—	\$3,250	\$4,750	\$5,450	\$2,725
1991	\$1,290	—	\$3,400	\$5,000	\$5,700	\$2,850
1992	\$1,360	—	\$3,600	\$5,250	\$6,000	\$3,000
1993	—	\$65	\$3,700	\$5,450	\$6,200	\$3,100
1994	—	\$69	\$3,800	\$5,600	\$6,350	\$3,175
1995	—	\$69	\$3,900	\$5,750	\$6,550	\$3,275
1996	—	\$72	\$4,000	\$5,900	\$6,700	\$3,350
1997	—	\$86	\$4,150	\$6,050	\$6,900	\$3,450
1998	—	\$88	\$4,250	\$6,250	\$7,100	\$3,550
1999	—	\$89	\$4,300	\$6,350	\$7,200	\$3,600
2000	—	\$91	\$4,400	\$6,450	\$7,350	\$3,675

¹ The following abbreviations are used: H.H., Heads of Households; M.J., Married filing Joint; M.S., Married filing Separate.

Fiduciary Income Tax

The fiduciary income tax has two parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the beneficiary level. Where income is retained by the estate or trust, it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. The following table displays the brackets and tax rates for tax years 1988 - 2000.

Fiduciaries Tax Brackets and Rates for 1988 - 2000

Bracket	Taxable Income	Tax Rates					
		1988	1989	1990	1991-1992	1993-1996	1997-2000
1	\$ 0-500	2.0%	2.0%	2.2%	2.37%	2.62%	2.51%
2	\$ 500-4,700	3.15%	3.10%	3.36%	3.63%	3.65%	3.49%
3	\$4,700-7,550	5.0%	4.8%	5.21%	5.62%	5.24%	5.01%
4	Over \$7,550	5.9%	5.9%	6.41%	6.92%	6.99%	6.68%

Corporation Income Tax

The Nebraska corporate income tax is imposed upon any corporation or any other entity taxed as a corporation (not including a corporation with a valid federal subchapter S election) which is doing business in Nebraska. For a corporate taxpayer subject to tax in another state, the entire adjusted federal taxable income of the unitary business is apportioned according to the statutory formula to determine the portion attributable to sources within Nebraska. For a corporate taxpayer not subject to tax in another state, the entire taxable income is

subject to tax in Nebraska. Each corporate taxpayer is required to file one, single combined tax return for each taxable year.

The corporate income tax rate is calculated as a percentage of the primary individual rate. The primary individual rate is 3.70 percent. The corporate rate on the first \$50,000 of taxable income is 150.8 percent of the primary rate and 211 percent of the primary rate on the excess. The 2000 rates are 5.58 percent and 7.81 percent, respectively.

Financial Institutions Tax

Every financial institution which maintains a permanent place of business in this state and actively solicits deposits from residents of this state must file a Nebraska Financial Institution Tax Return, Form 1120NF. This franchise tax is based on the average deposits of the financial institution. The rate of tax on deposits is 12.3 times the limitation rate. The limitation rate is 38.1 percent of the maximum corporate income tax rate in effect for the taxable year. The maximum corporate income tax rate in effect for tax year 2000 is 7.81 percent. The financial institutions tax rate for 2000 is 47 cents per thousand dollars of average deposits.

Partnerships, S Corporations, and Fiduciaries

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity

INCOME TAX STATISTICAL TABLES

Tables 1 through 9 report tax year 1999 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are net of nonrefundable credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

Table 1 - 1999 Individual Income Tax Statistics by County

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

Table 2 - 1999 Farmers, Ranchers, and Fishermen Income Tax Statistics

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

Table 3 - 1999 Individual Income Tax Liability by County

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and by income class in Table 3.

Table 4 - Individual Income Tax Liability Per Return for 1999

Table 4 displays a map of Nebraska showing the individual tax liability per return for counties. Counties above the all county average are noted by shaded area on the map.

Table 5 - Total 1999 Individual Income Tax Liability

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the distribution of income tax returns and calculated tax liability by income class.

Table 6 - 1999 Resident Individual Income Tax Liability

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal adjusted gross income, and the calculated tax liability

compiled from Nebraska resident individual income tax returns.

Table 7 - Adjustments to 1999 Resident Individual Income Tax Returns

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing FAGI, and Nebraska net taxable income for Nebraska residents.

Table 8 - 1999 Individual Income Tax Liability and Payments for Resident Returns

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

Table 9 - 1999 Individual Refundable Income Tax Credits

Selected individual income tax credits claimed are reported by income class in Table 9.

Table 10 - General Fund Individual Income Tax Cash Receipts

A comparison of 2000 and 1999 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

Table 11 - General Fund Corporation Income Tax Cash Receipts

2000 and 1999 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net individual and corporate income tax receipts for 1991 through 2000.

Table 12 - Analysis of Corporation Income Tax Returns for 1998

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

Table 13 - Analysis of Financial Institution Tax Returns for 1998

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

TABLE 1 — 1999 INDIVIDUAL INCOME TAX STATISTICS BY COUNTY

	NUMBER OF FEDERAL EXEMPTIONS	FEDERAL ADJUSTED GROSS INCOME	NET_TX_INC TAXABLE INCOME	LIABILITY NET OF NONREFUNDABLE CREDITS # OF RETURNS CREDIT AMOUNT	PERSONAL CREDIT EXEMPTION	
ADAMS	11,354	\$487,010,004	\$392,421,152	10,738	\$15,725,324	\$1,909,174
ANTELOPE	2,446	73,435,867	58,828,144	2,080	2,087,166	404,736
ARTHUR	142	2,949,390	2,805,868	119	89,413	21,501
BANNER	183	4,884,094	3,970,993	155	122,843	31,294
BLAINE	231	6,791,964	5,953,948	170	253,573	30,077
BOONE	2,440	76,107,168	61,544,711	2,138	2,159,228	423,412
BOX BUTTE	4,953	192,805,697	160,877,645	4,528	6,220,726	868,704
BOYD	969	22,785,399	17,576,470	679	566,645	136,056
BROWN	1,373	35,729,587	30,779,386	1,059	1,125,331	197,134
BUFFALO	16,036	672,415,244	559,257,374	15,258	23,095,471	2,644,231
BURT	3,023	102,119,795	81,838,607	2,648	2,872,694	511,506
BUTLER	3,294	121,660,525	99,738,875	3,103	3,737,377	594,947
CASS	9,453	435,056,926	348,426,879	9,017	13,926,822	1,687,451
CEDAR	3,543	107,870,504	89,573,899	3,155	3,005,355	635,078
CHASE	1,684	59,460,949	51,262,412	1,483	1,980,890	268,287
CHERRY	2,118	66,603,471	56,463,794	1,774	2,150,666	312,905
CHEYENNE	3,926	160,928,591	132,543,802	3,561	5,485,687	632,881
CLAY	3,005	108,273,983	88,549,132	2,741	3,290,715	528,304
COLFAX	4,152	132,285,956	107,543,260	3,746	3,665,971	764,575
CUMING	3,676	125,159,353	103,277,074	3,355	3,821,804	633,296
CUSTER	4,424	127,494,597	105,284,221	3,632	3,728,448	690,907
DAKOTA	7,318	270,818,687	221,577,479	5,617	5,806,569	1,315,775
DAWES	2,988	95,914,411	77,120,922	2,569	2,802,158	443,634
DAWSON	9,064	307,543,087	254,761,664	8,096	9,354,411	1,610,092
DEUEL	861	27,466,204	22,508,877	729	797,081	134,711
DIXON	2,428	78,598,127	63,061,259	2,020	1,850,558	425,795
DODGE	15,118	608,266,759	497,849,763	14,208	19,738,069	2,523,747
DOUGLAS	195,385	11,481,717,046	8,959,904,087	188,016	407,737,714	30,315,086
DUNDY	802	28,046,399	25,061,892	662	1,023,103	119,735
FILLMORE	2,635	100,982,996	84,458,545	2,443	3,356,505	439,136
FRANKLIN	1,439	42,122,903	33,927,878	1,183	1,196,426	220,838
FRONTIER	1,034	30,011,953	25,286,372	878	853,218	176,789
FURNAS	2,321	74,384,079	60,114,236	1,978	2,169,145	378,522
GAGE	8,719	310,145,128	251,525,908	7,952	9,283,804	1,432,681
GARDEN	901	23,476,980	19,945,390	712	704,129	121,751
GARFIELD	855	21,969,932	17,334,481	628	609,585	121,211
GOSPER	805	28,437,319	22,819,470	716	831,065	129,677
GRANT	400	12,321,285	10,850,545	332	426,772	61,943
GREELEY	1,111	27,745,351	23,362,047	887	791,427	169,849
HALL	20,978	858,902,208	703,672,623	19,259	28,760,409	3,494,290
HAMILTON	3,520	143,525,673	118,904,599	3,351	4,645,865	648,112
HARLAN	1,256	36,955,027	29,041,756	1,022	952,849	197,699
HAYES	228	5,525,158	5,127,371	191	170,229	38,761
HITCHCOCK	1,261	32,412,068	26,988,037	1,019	868,076	194,836
HOLT	4,264	123,600,826	101,277,043	3,652	3,576,795	693,638
HOOKER	361	10,749,614	9,137,406	298	330,379	58,397
HOWARD	2,404	70,957,391	58,077,342	2,085	1,941,453	403,909
JEFFERSON	3,338	120,357,738	95,163,202	2,999	3,504,525	538,525
JOHNSON	1,848	57,822,941	46,719,348	1,623	1,618,220	308,031
KEARNEY	2,466	90,748,012	75,678,990	2,321	2,841,801	438,417
KEITH	3,416	115,367,761	95,948,913	3,053	3,577,041	541,853
KEYA PAHA	310	4,535,016	4,140,321	197	119,753	36,496
KIMBALL	1,590	51,015,232	41,359,338	1,345	1,496,297	236,445
KNOX	3,563	100,059,931	80,008,755	2,955	2,692,283	566,173
LANCASTER	99,306	4,931,732,886	4,007,156,638	96,416	174,856,959	15,508,091
LINCOLN	13,245	536,155,119	441,050,408	11,780	17,883,284	2,181,284
LOGAN	370	10,784,534	8,899,328	301	314,830	58,111
LOUP	157	3,471,878	2,965,419	105	109,900	18,785
MADISON	14,557	589,489,729	477,103,371	13,589	18,844,054	2,543,169
MCPHERSON	147	3,298,823	3,121,362	115	104,633	22,209
MERRICK	2,950	99,981,744	81,213,044	2,660	2,961,299	513,962
MORRILL	1,992	59,615,656	50,636,657	1,609	1,812,504	310,298
NANCE	1,484	41,796,924	34,802,503	1,225	1,180,415	242,320
NEMAH	2,735	105,310,539	87,727,872	2,465	3,433,325	446,532
NUCKOLLS	1,934	63,900,519	49,040,904	1,706	1,685,474	316,175
OTOE	5,755	230,633,287	187,771,834	5,260	7,186,186	983,076
PAWNEE	1,208	33,849,531	26,246,847	915	843,826	176,231
PERKINS	1,202	41,444,172	35,147,637	1,084	1,322,445	196,393
PHELPS	3,729	148,143,119	124,774,746	3,449	4,983,444	644,652
PIERCE	2,696	89,830,431	73,578,002	2,416	2,598,282	492,015
PLATTE	12,672	517,441,928	432,447,906	12,423	17,032,809	2,313,279
POLK	1,994	74,423,980	60,596,142	1,862	2,278,893	358,095
RED WILLOW	4,389	150,723,190	124,962,725	3,862	4,627,129	726,567
RICHARDSON	3,700	114,680,698	91,554,729	2,960	2,990,737	584,114
ROCK	730	17,444,392	15,982,188	569	581,030	99,150
SALINE	5,525	204,192,856	167,428,559	5,207	6,175,852	977,012
SARPY	34,957	1,743,939,203	1,430,837,453	34,860	58,541,347	5,960,124
SAUNDERS	7,575	303,611,776	247,477,089	7,102	9,583,937	1,345,257
SCOTTS BLUFF	13,812	472,578,785	391,065,491	11,895	15,048,173	2,119,223
SEWARD	5,851	256,932,373	209,002,087	5,737	8,244,857	1,066,856
SHERIDAN	2,276	63,959,222	55,151,502	1,885	2,032,092	345,129
SHERMAN	1,241	32,167,561	25,759,347	991	835,912	191,986
SIOUX	247	6,124,551	5,474,206	174	215,875	31,616
STANTON	1,265	39,184,976	32,916,265	1,100	1,138,992	216,035
THAYER	2,457	84,396,476	68,255,482	2,168	2,502,088	400,142
THOMAS	343	7,779,580	7,096,278	272	236,179	50,177
THURSTON	1,693	51,000,544	36,997,889	1,164	1,335,960	226,862
VALLEY	1,754	50,966,647	42,345,343	1,449	1,493,998	275,238
WASHINGTON	6,673	328,996,683	270,109,704	6,542	11,294,121	1,214,567
WAYNE	2,826	103,177,533	82,408,527	2,640	2,986,458	485,464
WEBSTER	1,572	45,097,713	36,627,223	1,356	1,200,754	257,912
WHEELER	281	5,483,574	5,656,678	207	196,243	40,638
YORK	5,627	236,702,354	193,673,306	5,445	7,303,684	985,469
TOTAL of COUNTIES	660,339	\$30,414,777,790	\$24,446,296,196	617,100	\$1,023,537,842	\$107,387,224
UNALLOCATED	81,889	12,299,622,388	10,225,642,411	74,934	75,630,713	1,391,308
GRAND TOTAL	742,228	\$42,714,400,178	\$34,671,938,607	692,034	\$1,099,168,555	\$108,778,532

TABLE 1 — 1999 INDIVIDUAL INCOME TAX STATISTICS BY COUNTY (CONT.)

Nebraska Department of Revenue

TOTAL NUMBER OF RETURNS	CHILD CARE CREDITS REFUNDABLE	CHILD CARE CREDITS NONREFUNDABLE	ELDERLY CREDIT	3800N CREDIT	TAX PAID TO OTHER STATES CREDIT	ENDANGERED SPECIES FUND DONATION	ELECTION CAMPAIGN CONTRIBUTIONS	MOTOR FUELS CREDIT	SPECIAL CAPITAL GAINS ELECTION
13,276	\$75,591	\$76,052	\$1,263	\$276,103	\$136,140	\$673	\$113	\$9,453	\$2,257,242
2,877	8,404	10,104	373	6,885	9,528	20	6	55,929	0
169	355	381	0	0	433	0	0	9,796	0
218	185	113	0	0	1,619	2	0	7,058	0
264	591	641	0	0	2,594	0	0	30,678	0
2,883	14,583	12,687	506	7,600	10,862	91	0	48,859	300,330
5,801	16,330	17,047	268	0	18,793	253	20	54,528	108,733
1,083	2,235	2,382	108	0	2,583	30	6	42,491	113,351
1,567	6,635	5,297	157	0	8,743	36	6	50,453	0
18,785	88,388	107,828	671	4,929	102,947	1,213	160	55,820	482,715
3,504	14,970	13,082	256	0	97,274	85	20	23,738	639,962
3,818	20,749	20,362	138	0	22,133	172	20	36,763	51,522
10,837	62,891	62,069	1,429	1,249	320,155	1,200	114	14,625	10,643,108
4,185	15,064	22,587	327	0	73,554	65	5	69,195	0
1,949	10,481	6,840	93	2,055	42,087	25	10	8,213	0
2,506	7,324	6,596	261	0	19,245	45	12	93,596	0
4,560	15,849	13,465	440	0	40,183	216	54	7,536	1,850,760
3,580	14,496	15,027	109	0	19,161	127	12	16,043	1,290,675
4,854	45,635	23,353	11	19,412	30,476	153	20	52,716	0
4,389	27,066	23,201	134	0	44,708	76	12	44,536	0
5,050	20,295	15,122	215	506	23,250	98	4	91,317	0
8,225	116,401	51,708	554	67	2,490,774	240	69	3,080	27,942
3,500	12,406	10,897	334	0	33,245	266	32	39,493	10,467
10,336	68,992	50,241	307	0	56,843	591	40	33,014	10,044
992	3,158	1,806	56	0	35,888	39	2	2,808	0
2,810	20,043	11,681	213	0	310,821	41	2	19,801	0
17,644	119,533	92,535	686	478	152,563	824	92	38,145	18,815
223,355	1,343,145	1,163,146	15,571	2,783,512	9,507,273	28,096	2,847	18,668	608,122,757
939	2,040	1,597	20	0	49,277	19	0	11,939	0
3,127	9,233	13,075	2	37,590	17,149	114	14	15,810	56,934
1,620	4,941	6,399	156	18	14,776	42	6	23,568	0
1,213	3,971	4,819	1,154	0	9,333	31	2	8,180	0
2,673	7,562	7,651	1,106	0	34,507	35	6	16,316	0
9,995	52,791	54,463	371	(5,000)	105,770	666	48	38,796	1,776,664
1,016	5,317	1,571	245	0	8,993	22	2	11,786	31,560
976	4,194	2,496	0	0	3,783	6	2	28,824	0
913	2,230	2,392	105	0	20,500	34	4	638	40,112
483	66	389	0	0	1,034	1	0	39,321	0
1,279	2,777	3,237	209	0	8,266	2	2	57,236	1,304
24,124	136,965	129,835	982	6,910	269,599	1,195	203	27,990	1,233,609
4,233	13,147	21,157	135	0	17,499	145	16	10,305	0
1,402	5,336	3,967	169	0	34,527	50	6	4,700	0
265	744	449	0	0	1,348	0	0	3,414	0
1,450	3,915	1,727	13	0	16,934	29	4	8,613	0
5,123	22,938	21,466	269	0	16,468	92	12	161,411	0
423	630	1,097	20	0	2,916	6	0	28,680	0
2,748	13,250	14,180	542	0	13,430	83	6	33,492	0
3,871	14,293	15,078	399	10,000	83,390	127	10	22,267	0
2,096	9,631	11,928	288	0	9,359	116	18	19,716	0
2,918	15,432	14,487	316	476	14,409	110	18	8,807	0
4,065	15,136	13,984	76	0	38,735	109	26	13,498	0
344	60	408	85	0	208	8	2	21,626	0
1,843	7,102	4,841	93	0	50,032	28	22	5,596	0
4,121	17,796	16,820	170	0	15,422	48	12	98,540	1,907
113,571	653,337	647,920	6,256	1,142,468	1,645,676	17,032	1,884	28,927	33,821,215
15,350	46,887	52,137	364	0	99,964	1,365	112	35,502	102,251
418	397	672	0	0	5,258	0	0	9,488	0
179	1,095	250	0	0	5,055	11	2	4,358	0
17,074	103,964	91,517	836	191,024	96,839	791	78	59,788	2,452,209
178	0	246	0	0	182	0	0	6,549	0
3,438	14,061	15,088	474	8,356	42,345	158	18	31,354	490,000
2,281	4,527	4,243	0	0	5,168	169	16	38,588	0
1,708	10,281	6,347	498	0	7,637	81	8	20,534	0
3,181	13,124	11,821	178	0	61,891	183	21	10,930	0
2,262	6,151	7,679	220	0	49,366	19	6	16,502	2,713,677
6,587	26,781	36,077	487	0	183,285	277	52	21,925	108,708
1,332	5,256	3,255	339	0	68,351	37	2	23,288	0
1,392	2,749	4,413	292	0	32,583	27	4	1,617	9,227
4,342	20,854	22,036	173	0	35,152	139	30	7,564	0
3,214	10,300	14,429	484	0	14,321	195	2	54,777	22,756
15,045	91,900	86,308	617	76,440	106,575	694	90	61,647	6,771,633
2,344	6,291	10,893	282	234	24,182	25	6	16,423	0
5,060	20,802	20,008	105	54,329	82,760	173	22	15,962	0
4,175	11,314	12,311	223	0	327,870	78	10	17,479	0
838	712	1,907	6	0	1,638	8	0	60,755	0
6,372	30,885	29,086	553	14	27,495	463	108	39,054	477,246
40,891	261,906	255,239	1,611	75,442	1,483,258	5,657	575	6,235	9,938,769
8,755	30,939	49,557	828	8,884	57,591	790	51	46,279	597,369
15,634	61,504	45,780	967	0	87,214	1,512	170	57,721	325,496
6,933	26,132	40,075	764	42,000	40,944	471	64	14,793	8,304
2,679	5,506	6,241	236	0	23,633	77	22	67,319	0
1,402	5,889	4,787	0	0	2,961	128	10	41,042	0
283	200	175	0	0	757	10	4	20,970	0
1,459	8,620	8,415	62	0	22,215	45	10	10,772	9,929
2,888	7,629	11,803	660	0	68,907	63	2	17,799	610,519
406	1,236	562	0	0	4,693	7	0	22,455	0
1,902	18,504	7,174	198	0	61,583	66	10	23,828	0
2,031	7,949	6,841	273	896	28,549	16	6	34,937	0
7,836	34,080	49,170	145	13,920	183,288	764	78	10,031	2,430,272
3,369	15,620	19,549	79	31,569	56,425	285	18	25,537	11,339
1,807	6,430	5,981	135	0	18,005	24	6	19,305	0
311	1,875	437	193	0	1,018	40	6	20,907	0
6,726	27,450	27,078	385	9,253	514,117	241	41	10,045	1,259,562
761,930	\$4,126,427	\$3,823,265	\$50,328	\$4,807,618	\$20,050,288	\$69,914	\$7,663	\$2,732,404	\$691,230,994
87,706	121,436	35,451	13,534	153,235	777,515	3,895	343	9,444	11,178,025
849,636	\$4,247,863	\$3,858,716	\$63,862	\$4,960,853	\$20,827,802	\$73,808	\$8,007	\$2,741,848	\$702,409,019

TABLE 2 — 1999 FARMERS, RANCHERS, AND FISHERMEN INCOME TAX STATISTICS

County	Federal Adjusted Gross Income	Number of Returns	Nebraska Net Taxable Income	Number of Nonrefundable Credits	Motor Fuels Credit	Number of Returns	% of the County % of Federal AGI	County Total % of NE Net Taxable Income	Nebraska Tax Liability	Number of Returns w/Liability	Liability per Return
ADAMS	\$19,537,663	324	\$17,156,738	298	\$4,639	24	4.01%	4.37%	\$864,101	304	\$2,842
ANTELOPE	12,707,289	384	10,803,049	335	45,953	164	17.30	18.36	450,049	349	1,290
ARTHUR	312,351	22	575,880	15	5,222	14	10.59	20.52	25,067	16	1,567
BANNER	1,120,539	28	903,749	25	3,807	6	22.94	22.76	39,245	26	1,509
BLAINE	2,530,582	54	2,641,785	40	25,968	37	37.26	44.37	142,207	41	3,468
BOONE	12,222,161	430	11,299,085	353	38,254	147	16.06	18.36	468,930	361	1,299
BOX BUTTE	11,042,764	276	12,010,827	241	40,370	111	5.73	7.47	582,612	254	2,294
BOYD	4,382,806	163	3,570,180	116	27,622	93	19.24	20.31	148,454	124	1,197
BROWN	2,700,920	119	3,353,411	87	32,306	63	7.56	10.89	158,297	91	1,740
BUFFALO	21,898,635	584	20,663,687	511	35,460	137	3.26	3.69	942,508	527	1,788
BURT	10,146,955	280	8,341,315	246	19,514	91	9.94	10.19	352,806	264	1,336
BUTLER	18,192,363	421	15,686,084	375	25,514	132	14.95	15.73	709,800	389	1,825
CASS	13,244,922	245	11,746,386	215	7,017	32	3.04	3.37	607,676	222	2,737
CEDAR	16,478,696	545	15,896,441	456	54,122	248	15.28	17.75	675,342	477	1,416
CHASE	10,981,204	251	10,667,222	221	2,745	17	18.47	20.81	525,030	232	2,263
CHERRY	8,381,193	197	8,286,960	166	59,784	99	12.58	14.68	402,360	172	2,339
CHEYENNE	11,726,623	252	10,349,741	220	4,647	22	7.29	7.81	499,358	229	2,181
CLAY	20,702,642	413	18,304,717	383	12,273	50	19.12	20.67	878,233	388	2,263
COLFAX	12,448,080	389	11,544,711	331	35,212	154	9.41	10.73	500,505	346	1,447
CUMING	11,651,735	348	10,355,202	306	27,669	137	9.31	10.03	447,851	321	1,395
CUSTER	17,560,356	510	16,142,831	430	67,077	189	13.77	15.33	729,507	458	1,593
DAKOTA	6,494,600	145	5,868,534	120	1,592	17	2.40	2.65	280,320	131	2,140
DAWES	4,633,912	126	3,761,131	108	18,465	53	4.83	4.88	159,213	116	1,373
DAWSON	14,252,818	366	13,213,453	319	21,561	62	4.63	5.19	612,095	330	1,855
DEUEL	3,615,010	85	3,152,281	70	1,616	8	13.16	14.00	147,976	74	2,000
DIXON	8,476,515	236	6,922,508	198	12,170	87	10.78	10.98	285,219	223	1,279
DODGE	15,537,342	425	13,430,115	378	22,944	112	2.55	2.70	584,282	400	1,461
DOUGLAS	18,587,255	245	15,604,864	222	5,799	27	0.16	0.17	865,542	228	3,796
DUNDY	3,792,254	131	4,967,672	100	10,637	21	13.52	19.82	244,089	109	2,239
FILLMORE	14,180,472	346	12,393,297	311	12,283	54	14.04	14.67	560,845	320	1,753
FRANKLIN	8,915,146	240	7,439,049	222	17,027	49	21.16	21.93	322,812	228	1,416
FRONTIER	3,819,308	146	3,804,418	112	5,662	21	12.73	15.05	157,301	123	1,279
FURNAS	11,001,329	309	9,242,782	271	12,911	35	14.79	15.38	403,721	287	1,407
GAGE	18,483,576	498	16,004,442	443	25,570	157	5.96	6.36	679,858	458	1,484
GARDEN	2,528,062	84	2,337,629	68	8,623	23	10.77	11.72	99,849	71	1,406
GARFIELD	2,290,426	112	2,163,284	84	20,402	66	10.43	12.48	84,274	93	906
GOSPER	1,401,460	41	1,134,048	35	638	2	4.93	4.97	49,613	38	1,306
GRANT	3,867,594	75	4,151,109	64	32,440	36	31.39	38.26	222,807	65	3,428
GREELEY	4,925,984	173	4,808,767	137	35,848	99	17.75	20.58	208,653	144	1,449
HALL	19,518,335	426	18,681,194	377	15,092	56	2.27	2.65	929,651	391	2,378
HAMILTON	18,863,511	330	16,444,507	315	7,468	39	13.14	13.83	795,412	321	2,478
HARLAN	5,307,515	131	4,483,941	119	2,444	13	14.36	15.44	193,096	124	1,557
HAYES	1,468,438	61	1,800,137	48	1,402	7	26.58	35.11	78,103	51	1,531
HITCHCOCK	5,286,029	182	5,305,123	137	4,158	22	16.31	19.66	228,948	147	1,557
HOLT	16,939,501	544	16,347,156	453	113,348	296	13.71	16.14	734,586	475	1,546
HOOKER	2,271,881	55	1,922,829	44	18,500	28	21.13	21.04	91,490	46	1,989
HOWARD	5,516,946	226	5,847,831	181	23,677	82	7.78	10.07	243,126	191	1,273
JEFFERSON	12,218,219	298	10,966,251	265	13,179	80	10.15	11.52	494,872	270	1,833
JOHNSON	4,792,935	136	3,998,965	121	10,412	61	8.29	8.56	167,145	125	1,337
KEARNEY	15,995,094	314	14,301,082	295	6,754	28	17.63	18.90	690,644	301	2,294
KEITH	8,769,330	209	8,664,494	182	9,345	22	7.60	9.03	415,746	190	2,188
KEYA PAHA	288,311	37	680,059	25	8,391	30	6.36	16.43	25,978	29	896
KIMBALL	3,160,045	110	3,535,550	87	4,568	10	6.19	8.55	158,085	91	1,737
KNOX	14,180,914	473	11,750,097	388	63,590	242	14.17	14.69	473,762	409	1,158
LANCASTER	22,752,614	420	19,818,065	380	9,787	56	0.46	0.49	989,070	391	2,530
LINCOLN	10,728,347	282	10,467,169	222	20,483	65	2.00	2.37	504,345	236	2,137
LOGAN	1,304,872	56	1,431,319	42	5,200	14	12.10	16.08	60,441	43	1,406
LOUP	299,826	20	311,396	14	4,141	11	8.64	10.50	10,937	14	781
MADISON	16,956,862	474	14,768,748	408	39,400	166	2.88	3.10	649,682	427	1,522
MCPHERSON	877,994	31	854,192	24	4,881	11	26.62	27.37	36,362	25	1,454
MERRICK	12,234,676	316	10,821,834	270	25,369	78	12.24	13.33	499,584	287	1,741
MORRILL	8,488,108	162	7,944,247	142	23,226	58	14.24	15.69	411,000	146	2,815
NANCE	6,771,854	212	6,212,804	179	16,035	64	16.20	17.85	270,260	184	1,469
NEMAHA	6,961,376	172	5,885,638	152	4,858	25	6.61	6.71	267,241	158	1,691
NUCKOLLS	8,241,650	209	7,183,679	197	11,235	46	12.90	14.65	308,705	202	1,528
OTOE	11,677,736	282	9,735,516	256	11,606	77	5.06	5.18	425,273	268	1,587
PAWNEE	5,771,335	132	4,853,017	118	12,065	52	17.05	18.49	225,377	123	1,832
PERKINS	8,945,884	211	8,363,356	180	969	5	21.59	23.79	395,815	187	2,117
PHELPS	12,204,689	288	11,754,374	252	5,003	12	8.24	9.42	567,292	262	2,165
PIERCE	10,773,546	283	9,820,542	248	38,543	157	11.99	13.35	432,165	257	1,682
PLATTE	24,144,126	618	21,578,073	538	43,480	200	4.67	4.99	959,645	560	1,714
POLK	16,388,414	325	13,868,897	309	12,359	57	22.02	22.89	651,447	320	2,036
RED WILLOW	7,768,154	246	8,796,427	197	14,064	40	5.15	7.04	426,817	209	2,042
RICHARDSON	8,990,432	251	7,516,795	220	10,991	54	7.84	8.21	313,925	227	1,383
ROCK	2,036,633	125	3,038,896	92	42,221	77	11.68	19.01	137,449	95	1,447
SALINE	16,557,150	420	15,038,488	377	23,809	140	8.11	8.98	673,311	388	1,735
SARPY	6,908,070	103	6,358,132	91	2,841	15	0.40	0.44	345,584	93	3,716
SAUNDERS	17,183,413	429	14,544,306	386	20,167	127	5.66	5.88	657,533	402	1,636
SCOTTS BLUFF	10,055,748	297	8,672,743	243	35,877	95	2.13	2.22	377,249	247	1,527
SEWARD	15,576,652	320	13,127,964	294	7,504	41	6.06	6.28	603,114	301	2,004
SHERIDAN	7,368,809	282	8,695,448	236	45,746	124	11.52	15.77	396,553	245	1,619
SHERMAN	4,678,361	166	4,216,905	129	28,722	85	14.54	16.37	181,138	135	1,342
SIOUX	650,945	28	807,900	20	4,542	11	10.63	14.76	40,125	23	1,745
STANTON	3,337,669	99	2,911,736	76	7,865	41	8.52	8.85	125,685	81	1,552
THAYER	13,060,714	331	11,357,962	292	9,977	51	15.48	16.64	495,725	305	1,625
THOMAS	1,562,848	41	1,361,038	37	12,079	22	20.09	19.18	60,670	38	1,597
THURSTON	6,954,276	183	5,920,406	151	17,538	68	13.64	16.00	270,958	163	1,662
VALLEY	5,889,142	184	5,543,235	145	18,735	62	11.55	13.09	243,609	152	1,603
WASHINGTON	8,112,522	201	7,044,032	179	5,944	45	2.47	2.61	312,236	183	1,706
WAYNE	6,367,370	199	5,868,572	165	18,514	95	6.17	7.12	255,621	173	1,478
WEBSTER	7,004,780	183	5,907,593	167	12,460	53	15.53	16.13	253,934	173	1,468
WHEELER	909,899	52	1,625,130	37	12,864	26	16.59	28.73	73,211	39	1,877
YORK	29,914,511	528	26,887,073	498	8,445	52	12.64	13.88	1,347,454	504	2,674
COUNTY TOTAL	\$887,762,555	22,711	\$806,342,244	19,632	\$1,793,236	6,390	2.92%	3.30%	\$37,095,596	20,456	\$1,813
UNALLOCATED	124,695,430	1,446	122,941,700	1,222	3,842	20	1.01	1.20	1,221,535	1,234	990
TOTAL STATE	\$1,012,457,985	24,157	\$929,283,944	20,854	\$1,797,078	6,410	2.37%	2.68%	\$38,317,131	21,690	\$1,767

TABLE 3 — 1999 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
Adams County					Burt County				
Less than \$10,000	3,492	\$57,229	1,132	0.36%	Less than \$10,000	1,033	\$13,883	279	0.48%
10,000-24,999	3,212	837,996	3,062	5.33	10,000-24,999	867	196,359	790	6.84
25,000-49,999	3,651	3,085,685	3,632	19.62	25,000-49,999	974	729,936	952	25.41
50,000-99,999	2,376	5,404,951	2,372	34.37	50,000-99,999	554	1,231,009	551	42.85
\$100,000 +	545	6,339,463	540	40.31	\$100,000 +	76	701,507	76	24.42
Total	13,276	\$15,725,324	10,738	100.00%	Total	3,504	\$2,872,694	2,648	100.00%
Antelope County					Butler County				
Less than \$10,000	1,015	\$13,881	270	0.67%	Less than \$10,000	989	\$16,891	352	0.45%
10,000-24,999	718	159,746	672	7.65	10,000-24,999	952	247,595	880	6.62
25,000-49,999	760	572,641	754	27.44	25,000-49,999	1,146	926,004	1,140	24.78
50,000-99,999	327	736,070	327	35.27	50,000-99,999	636	1,419,605	636	37.98
\$100,000 +	57	604,829	57	28.98	\$100,000 +	95	1,127,281	95	30.16
Total	2,877	\$2,087,166	2,080	100.00%	Total	3,818	\$3,737,377	3,103	100.00%
Arthur County					Cass County				
Less than \$10,000	64	\$1,109	21	1.24%	Less than \$10,000	2,362	\$47,696	764	0.34%
10,000-24,999	44	6,813	37	7.62	10,000-24,999	2,391	617,939	2,226	4.44
25,000-49,999	47	36,400	47	40.71	25,000-49,999	2,881	2,489,080	2,840	17.87
50,000-99,999	*	*	*	*	50,000-99,999	2,658	6,123,235	2,646	43.97
\$100,000 +	*	*	*	*	\$100,000 +	545	4,648,873	541	33.38
Total	169	\$89,413	119	100.00%	Total	10,837	\$13,926,822	9,017	100.00%
Banner County					Cedar County				
Less than \$10,000	80	\$1,109	22	0.90%	Less than \$10,000	1,374	\$25,002	447	0.83%
10,000-24,999	52	11,539	48	9.39	10,000-24,999	961	225,755	877	7.51
25,000-49,999	62	46,707	61	38.02	25,000-49,999	1,224	913,708	1,207	30.40
50,000-99,999	*	*	*	*	50,000-99,999	541	1,154,989	539	38.43
\$100,000 +	*	*	*	*	\$100,000 +	85	685,900	85	22.82
Total	218	\$122,843	155	100.00%	Total	4,185	\$3,005,355	3,155	100.00%
Blaine County					Chase County				
Less than \$10,000	104	\$616	16	0.24%	Less than \$10,000	602	\$10,149	187	0.51%
10,000-24,999	64	12,704	58	5.01	10,000-24,999	450	97,656	404	4.93
25,000-49,999	63	41,024	63	16.18	25,000-49,999	563	430,452	558	21.73
50,000-99,999	21	48,414	21	19.09	50,000-99,999	248	576,302	248	29.09
\$100,000 +	12	150,815	12	59.48	\$100,000 +	86	866,331	86	43.73
Total	264	\$253,573	170	100.00%	Total	1,949	\$1,980,890	1,483	100.00%
Boone County					Cherry County				
Less than \$10,000	969	\$17,756	289	0.82%	Less than \$10,000	906	\$11,017	228	0.51%
10,000-24,999	673	150,033	612	6.95	10,000-24,999	608	130,473	559	6.07
25,000-49,999	812	632,792	808	29.31	25,000-49,999	614	472,890	611	21.99
50,000-99,999	358	770,420	358	35.68	50,000-99,999	295	679,318	294	31.59
\$100,000 +	71	588,227	71	27.24	\$100,000 +	83	856,968	82	39.85
Total	2,883	\$2,159,228	2,138	100.00%	Total	2,506	\$2,150,666	1,774	100.00%
Box Butte County					Cheyenne County				
Less than \$10,000	1,634	\$24,496	501	0.39%	Less than \$10,000	1,272	\$19,177	379	0.35%
10,000-24,999	1,176	267,746	1,068	4.30	10,000-24,999	1,116	267,449	1,025	4.88
25,000-49,999	1,464	1,303,954	1,438	20.96	25,000-49,999	1,216	1,031,848	1,204	18.81
50,000-99,999	1,350	3,177,644	1,344	51.08	50,000-99,999	802	1,856,164	799	33.84
\$100,000 +	177	1,446,887	177	23.26	\$100,000 +	154	2,311,049	154	42.13
Total	5,801	\$6,220,726	4,528	100.00%	Total	4,560	\$5,485,687	3,561	100.00%
Boyd County					Clay County				
Less than \$10,000	439	\$2,953	80	0.52%	Less than \$10,000	1,107	\$15,578	324	0.47%
10,000-24,999	275	54,654	235	9.65	10,000-24,999	783	180,016	734	5.47
25,000-49,999	257	183,357	253	32.36	25,000-49,999	1,001	807,151	996	24.53
50,000-99,999	91	187,920	90	33.16	50,000-99,999	582	1,342,503	580	40.80
\$100,000 +	21	137,762	21	24.31	\$100,000 +	107	945,466	107	28.73
Total	1,083	\$566,645	679	100.00%	Total	3,580	\$3,290,715	2,741	100.00%
Brown County					Colfax County				
Less than \$10,000	598	\$4,262	112	0.38%	Less than \$10,000	1,424	\$19,842	420	0.54%
10,000-24,999	394	86,508	373	7.69	10,000-24,999	1,267	308,669	1,170	8.42
25,000-49,999	363	266,046	362	23.64	25,000-49,999	1,435	1,093,793	1,429	29.84
50,000-99,999	175	399,011	175	35.46	50,000-99,999	649	1,457,305	648	39.75
\$100,000 +	37	369,504	37	32.84	\$100,000 +	79	786,363	79	21.45
Total	1,567	\$1,125,331	1,059	100.00%	Total	4,854	\$3,665,971	3,746	100.00%
Buffalo County					Cuming County				
Less than \$10,000	5,093	\$100,743	1,827	0.44%	Less than \$10,000	1,367	\$19,053	410	0.50%
10,000-24,999	4,602	\$1,205,925	4,362	5.22%	10,000-24,999	1,104	273,771	1,033	7.16
25,000-49,999	4,734	\$4,033,689	4,722	17.47%	25,000-49,999	1,187	933,525	1,183	24.43
50,000-99,999	3,509	\$8,009,304	3,502	34.68%	50,000-99,999	607	1,318,054	605	34.49
\$100,000 +	847	\$9,745,809	845	42.20%	\$100,000 +	124	1,277,401	124	33.42
Total	18,785	\$23,095,471	15,258	100.00%	Total	4,389	\$3,821,804	3,355	100.00%

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
Custer County					Franklin County				
Less than \$10,000	1,717	\$21,039	417	0.56%	Less than \$10,000	538	\$6,279	135	0.52%
10,000-24,999	1,251	268,194	1,142	7.19	10,000-24,999	415	90,416	383	7.56
25,000-49,999	1,314	1,009,069	1,305	27.06	25,000-49,999	432	339,222	430	28.35
50,000-99,999	658	1,486,932	658	39.88	50,000-99,999	199	448,642	199	37.50
\$100,000 +	110	943,215	110	25.30	\$100,000 +	36	311,867	36	26.07
Total	5,050	\$3,728,448	3,632	100.00%	Total	1,620	\$1,196,426	1,183	100.00%
Dakota County					Frontier County				
Less than \$10,000	1,933	\$23,285	526	0.40%	Less than \$10,000	406	\$6,283	102	0.74%
10,000-24,999	2,190	405,606	1,656	6.99	10,000-24,999	271	59,330	243	6.95
25,000-49,999	2,371	1,334,640	1,893	22.99	25,000-49,999	341	257,860	340	30.22
50,000-99,999	1,492	2,336,998	1,310	40.25	50,000-99,999	173	380,677	171	44.62
\$100,000 +	239	1,706,040	232	29.38	\$100,000 +	22	149,068	22	17.47
Total	8,225	\$5,806,569	5,617	100.00%	Total	1,213	\$853,218	878	100.00%
Dawes County					Furnas County				
Less than \$10,000	1,196	\$18,108	347	0.65%	Less than \$10,000	820	\$9,185	199	0.42%
10,000-24,999	871	193,897	800	6.92	10,000-24,999	659	142,932	597	6.59
25,000-49,999	818	656,213	807	23.42	25,000-49,999	786	604,545	778	27.87
50,000-99,999	513	1,182,713	513	42.21	50,000-99,999	349	791,759	345	36.50
\$100,000 +	102	751,227	102	26.81	\$100,000 +	59	620,724	59	28.62
Total	3,500	\$2,802,158	2,569	100.00%	Total	2,673	\$2,169,145	1,978	100.00%
Dawson County					Gage County				
Less than \$10,000	2,823	\$46,219	757	0.49%	Less than \$10,000	2,639	\$42,458	795	0.46%
10,000-24,999	2,757	706,548	2,597	7.55	10,000-24,999	2,629	673,703	2,453	7.26
25,000-49,999	3,115	2,391,543	3,104	25.57	25,000-49,999	2,755	2,328,741	2,735	25.08
50,000-99,999	1,411	3,071,800	1,408	32.84	50,000-99,999	1,698	3,829,792	1,695	41.25
\$100,000 +	230	3,138,300	230	33.55	\$100,000 +	274	2,409,109	274	25.95
Total	10,336	\$9,354,411	8,096	100.00%	Total	9,995	\$9,283,804	7,952	100.00%
Deuel County					Garden County				
Less than \$10,000	310	\$3,639	78	0.46%	Less than \$10,000	347	\$4,484	83	0.64%
10,000-24,999	244	50,596	216	6.35	10,000-24,999	289	56,243	255	7.99
25,000-49,999	264	201,406	261	25.27	25,000-49,999	250	208,200	246	29.57
50,000-99,999	145	321,050	145	40.28	50,000-99,999	108	249,600	106	35.45
\$100,000 +	29	220,390	29	27.65	\$100,000 +	22	185,602	22	26.36
Total	992	\$797,081	729	100.00%	Total	1,016	\$704,129	712	100.00%
Dixon County					Garfield County				
Less than \$10,000	815	\$11,536	232	0.62%	Less than \$10,000	399	\$4,242	78	0.70%
10,000-24,999	717	154,960	614	8.37	10,000-24,999	247	49,545	221	8.13
25,000-49,999	818	557,579	735	30.13	25,000-49,999	221	162,802	221	26.71
50,000-99,999	411	751,498	390	40.61	50,000-99,999	90	206,231	89	33.83
\$100,000 +	49	374,986	49	20.26	\$100,000 +	19	186,765	19	30.64
Total	2,810	\$1,850,558	2,020	100.00%	Total	976	\$609,585	628	100.00%
Dodge County					Gosper County				
Less than \$10,000	4,594	\$76,371	1,439	0.39%	Less than \$10,000	243	\$3,138	66	0.38%
10,000-24,999	4,285	1,102,828	4,043	5.59	10,000-24,999	235	55,788	218	6.71
25,000-49,999	4,867	4,182,902	4,836	21.19	25,000-49,999	251	202,341	249	24.35
50,000-99,999	3,270	7,308,426	3,263	37.03	50,000-99,999	159	386,886	159	46.55
\$100,000 +	628	7,067,541	627	35.81	\$100,000 +	25	182,912	24	22.01
Total	17,644	\$19,738,069	14,208	100.00%	Total	913	\$831,065	716	100.00%
Douglas County					Grant County				
Less than \$10,000	47,790	\$1,040,402	16,750	0.26%	Less than \$10,000	196	\$3,174	55	0.74%
10,000-24,999	52,444	14,542,158	49,523	3.57	10,000-24,999	100	16,628	91	3.90
25,000-49,999	55,951	51,382,893	54,902	12.60	25,000-49,999	110	88,552	109	20.75
50,000-99,999	48,586	117,644,354	48,381	28.85	50,000-99,999	61	137,601	61	32.24
\$100,000 +	18,584	223,127,907	18,460	54.72	\$100,000 +	16	180,817	16	42.37
Total	223,355	\$407,737,714	188,016	100.00%	Total	483	\$426,772	332	100.00%
Dundy County					Greeley County				
Less than \$10,000	329	\$10,628	85	1.04%	Less than \$10,000	484	\$6,426	121	0.81%
10,000-24,999	223	46,110	198	4.51	10,000-24,999	336	74,886	312	9.46
25,000-49,999	215	153,439	207	15.00	25,000-49,999	317	232,214	313	29.34
50,000-99,999	125	292,305	125	28.57	50,000-99,999	118	275,097	117	34.76
\$100,000 +	47	520,621	47	50.89	\$100,000 +	24	202,804	24	25.63
Total	939	\$1,023,103	662	100.00%	Total	1,279	\$791,427	887	100.00%
Fillmore County					Hall County				
Less than \$10,000	933	\$16,558	306	0.49%	Less than \$10,000	6,305	\$99,378	1,862	0.35%
10,000-24,999	723	177,646	670	5.29	10,000-24,999	6,396	1,641,706	6,010	5.71
25,000-49,999	851	693,104	847	20.65	25,000-49,999	6,190	5,296,387	6,160	18.42
50,000-99,999	497	1,151,103	497	34.29	50,000-99,999	4,302	9,754,416	4,299	33.92
\$100,000 +	123	1,318,093	123	39.27	\$100,000 +	931	11,968,522	928	41.61
Total	3,127	\$3,356,505	2,443	100.00%	Total	24,124	\$28,760,409	19,259	100.00%

TABLE 3 — 1999 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY (CONT.)

Nebraska Department of Revenue

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
Hamilton County					Keith County				
Less than \$10,000	1,204	\$20,702	390	0.45%	Less than \$10,000	1,328	\$19,430	407	0.54%
10,000-24,999	877	213,911	814	4.60	10,000-24,999	996	237,546	915	6.64
25,000-49,999	1,170	993,312	1,168	21.38	25,000-49,999	998	793,401	990	22.18
50,000-99,999	788	1,805,874	785	38.87	50,000-99,999	620	1,404,738	618	39.27
\$100,000 +	194	1,612,067	194	34.70	\$100,000 +	123	1,121,925	123	31.36
Total	4,233	\$4,645,865	3,351	100.00%	Total	4,065	\$3,577,041	3,053	100.00%
Harlan County					Keya Paha County				
Less than \$10,000	432	\$4,329	100	0.45%	Less than \$10,000	167	\$1,113	29	0.93%
10,000-24,999	363	78,048	326	8.19	10,000-24,999	83	13,908	74	11.61
25,000-49,999	398	300,857	389	31.57	25,000-49,999	75	51,985	75	43.41
50,000-99,999	182	389,100	180	40.84	50,000-99,999	*	*	*	*
\$100,000 +	27	180,515	27	18.94	\$100,000 +	*	*	*	*
Total	1,402	\$952,849	1,022	100.00%	Total	344	\$119,753	197	100.00%
Hayes County					Kimball County				
Less than \$10,000	91	\$1,218	23	0.72%	Less than \$10,000	612	\$8,179	153	0.55%
10,000-24,999	72	14,353	66	8.43	10,000-24,999	466	100,991	431	6.75
25,000-49,999	69	60,125	69	35.32	25,000-49,999	472	389,233	469	26.01
50,000-99,999	*	*	*	*	50,000-99,999	251	565,388	250	37.79
\$100,000 +	*	*	*	*	\$100,000 +	42	432,506	42	28.91
Total	265	\$170,229	191	100.00%	Total	1,843	\$1,496,297	1,345	100.00%
Hitchcock County					Knox County				
Less than \$10,000	505	\$5,850	120	0.67%	Less than \$10,000	1,435	\$17,515	399	0.65%
10,000-24,999	365	71,791	327	8.27	10,000-24,999	1,062	230,420	952	8.56
25,000-49,999	383	283,709	377	32.68	25,000-49,999	1,072	804,194	1,057	29.87
50,000-99,999	180	395,973	178	45.61	50,000-99,999	472	1,035,523	467	38.46
\$100,000 +	17	110,754	17	12.76	\$100,000 +	80	604,632	80	22.46
Total	1,450	\$868,076	1,019	100.00%	Total	4,121	\$2,692,283	2,955	100.00%
Holt County					Lancaster County				
Less than \$10,000	1,885	\$28,804	561	0.81%	Less than \$10,000	25,026	\$542,996	9,364	0.31%
10,000-24,999	1,287	281,713	1,150	7.88	10,000-24,999	27,665	7,862,583	26,432	4.50
25,000-49,999	1,248	914,958	1,241	25.58	25,000-49,999	29,325	26,981,350	29,125	15.43
50,000-99,999	581	1,313,651	578	36.73	50,000-99,999	24,384	57,988,728	24,341	33.16
\$100,000 +	122	1,037,669	122	29.01	\$100,000 +	7,171	81,481,301	7,154	46.60
Total	5,123	\$3,576,795	3,652	100.00%	Total	113,571	\$174,856,959	96,416	100.00%
Hooker County					Lincoln County				
Less than \$10,000	144	\$1,491	36	0.45%	Less than \$10,000	4,279	\$68,766	1,218	0.38%
10,000-24,999	100	18,902	84	5.72	10,000-24,999	3,405	751,211	2,983	4.20
25,000-49,999	116	83,219	115	25.19	25,000-49,999	3,774	3,240,302	3,694	18.12
50,000-99,999	*	*	*	*	50,000-99,999	3,301	7,788,922	3,294	43.55
\$100,000 +	*	*	*	*	\$100,000 +	591	6,034,083	591	33.74
Total	423	\$330,379	298	100.00%	Total	15,350	\$17,883,284	11,780	100.00%
Howard County					Logan County				
Less than \$10,000	846	\$10,355	233	0.53%	Less than \$10,000	145	\$1,862	35	0.59%
10,000-24,999	714	169,866	667	8.75	10,000-24,999	90	19,096	83	6.07
25,000-49,999	754	601,391	751	30.98	25,000-49,999	116	84,387	116	26.80
50,000-99,999	390	833,341	390	42.92	50,000-99,999	55	135,128	55	42.92
\$100,000 +	44	326,500	44	16.82	\$100,000 +	12	74,358	12	23.62
Total	2,748	\$1,941,453	2,085	100.00%	Total	418	\$314,830	301	100.00%
Jefferson County					Loup County				
Less than \$10,000	1,137	\$19,304	332	0.55%	Less than \$10,000	86	\$539	15	0.49%
10,000-24,999	1,012	271,427	956	7.75	10,000-24,999	41	8,339	40	7.59
25,000-49,999	1,031	846,618	1,022	24.16	25,000-49,999	41	32,477	40	29.55
50,000-99,999	585	1,300,166	583	37.10	50,000-99,999	*	*	*	*
\$100,000 +	106	1,067,011	106	30.45	\$100,000 +	*	*	*	*
Total	3,871	\$3,504,525	2,999	100.00%	Total	179	\$109,900	105	100.00%
Johnson County					Madison County				
Less than \$10,000	592	\$8,228	155	0.51%	Less than \$10,000	4,810	\$83,509	1,587	0.44%
10,000-24,999	569	136,945	536	8.46	10,000-24,999	4,181	1,082,698	3,947	5.75
25,000-49,999	590	478,838	587	29.59	25,000-49,999	4,254	3,564,078	4,236	18.91
50,000-99,999	312	685,201	312	42.34	50,000-99,999	3,233	7,407,408	3,230	39.31
\$100,000 +	33	309,008	33	19.10	\$100,000 +	596	6,706,362	589	35.59
Total	2,096	\$1,618,220	1,623	100.00%	Total	17,074	\$18,844,054	13,589	100.00%
Kearney County					McPherson County				
Less than \$10,000	828	\$13,284	276	0.47%	Less than \$10,000	73	\$607	17	0.58%
10,000-24,999	639	159,614	599	5.62	10,000-24,999	35	4,543	29	4.34
25,000-49,999	812	652,896	807	22.97	25,000-49,999	45	31,364	45	29.98
50,000-99,999	544	1,247,854	544	43.91	50,000-99,999	*	*	*	*
\$100,000 +	95	768,153	95	27.03	\$100,000 +	*	*	*	*
Total	2,918	\$2,841,801	2,321	100.00%	Total	178	\$104,633	115	100.00%

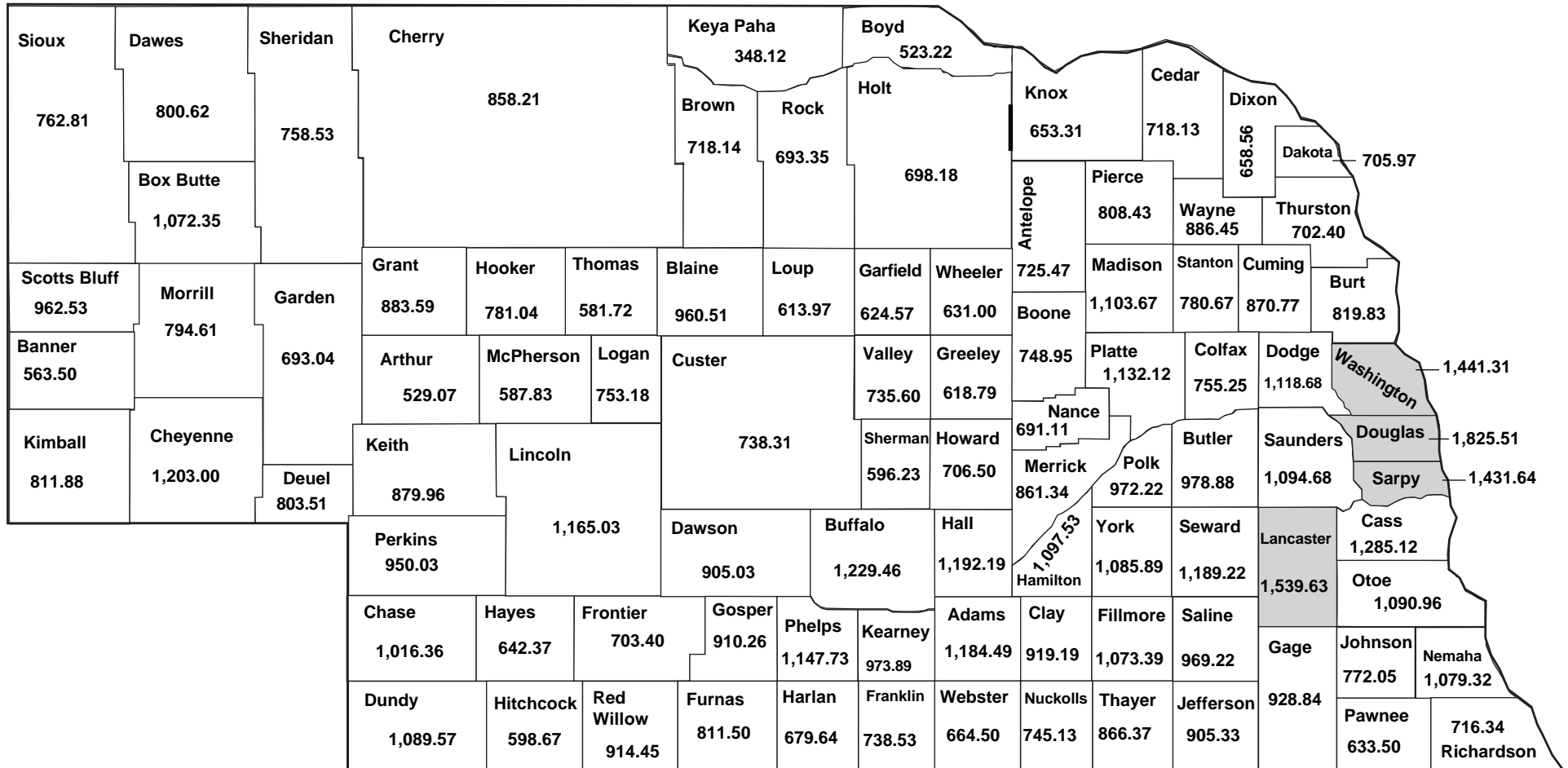
Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
Merrick County					Platte County				
Less than \$10,000	1,021	\$14,906	310	0.50%	Less than \$10,000	3,894	\$74,551	1,500	0.44%
10,000-24,999	872	214,066	812	7.23	10,000-24,999	3,598	939,218	3,389	5.51
25,000-49,999	970	754,970	965	25.49	25,000-49,999	4,103	3,490,249	4,089	20.49
50,000-99,999	495	1,097,795	494	37.07	50,000-99,999	2,856	6,415,228	2,852	37.66
\$100,000 +	80	879,561	79	29.70	\$100,000 +	594	6,113,564	593	35.89
Total	3,438	\$2,961,299	2,660	100.00%	Total	15,045	\$17,032,809	12,423	100.00%
Morrill County					Polk County				
Less than \$10,000	768	\$9,573	159	0.53%	Less than \$10,000	623	\$9,227	191	0.40%
10,000-24,999	596	126,622	544	6.99	10,000-24,999	585	139,312	539	6.11
25,000-49,999	578	466,086	570	25.72	25,000-49,999	650	532,656	647	23.37
50,000-99,999	285	652,844	285	36.02	50,000-99,999	401	876,756	400	38.47
\$100,000 +	54	557,379	51	30.75	\$100,000 +	85	720,942	85	31.64
Total	2,281	\$1,812,504	1,609	100.00%	Total	2,344	\$2,278,893	1,862	100.00%
Nance County					Red Willow County				
Less than \$10,000	563	\$5,718	120	0.48%	Less than \$10,000	1,488	\$22,580	432	0.49%
10,000-24,999	434	107,311	398	9.09	10,000-24,999	1,290	284,394	1,173	6.15
25,000-49,999	474	370,376	470	31.38	25,000-49,999	1,306	1,019,553	1,285	22.03
50,000-99,999	208	452,665	208	38.35	50,000-99,999	831	1,904,067	829	41.15
\$100,000 +	29	244,346	29	20.70	\$100,000 +	145	1,396,535	143	30.18
Total	1,708	\$1,180,415	1,225	100.00%	Total	5,060	\$4,627,129	3,862	100.00%
Nemaha County					Richardson County				
Less than \$10,000	911	\$11,467	260	0.33%	Less than \$10,000	1,275	\$12,551	304	0.42%
10,000-24,999	747	184,953	694	5.39	10,000-24,999	1,148	232,237	964	7.77
25,000-49,999	779	634,076	768	18.47	25,000-49,999	1,106	779,009	1,056	26.05
50,000-99,999	600	1,446,409	599	42.13	50,000-99,999	553	1,134,426	545	37.93
\$100,000 +	144	1,156,420	144	33.68	\$100,000 +	93	832,515	91	27.84
Total	3,181	\$3,433,325	2,465	100.00%	Total	4,175	\$2,990,737	2,960	100.00%
Nuckolls County					Rock County				
Less than \$10,000	712	\$10,265	198	0.61%	Less than \$10,000	319	\$4,066	75	0.70%
10,000-24,999	585	124,842	544	7.41	10,000-24,999	217	48,959	196	8.43
25,000-49,999	631	483,764	630	28.70	25,000-49,999	211	166,002	209	28.57
50,000-99,999	284	628,046	284	37.26	50,000-99,999	73	159,532	71	27.46
\$100,000 +	50	438,557	50	26.02	\$100,000 +	18	202,471	18	34.85
Total	2,262	\$1,685,474	1,706	100.00%	Total	838	\$581,030	569	100.00%
Otoe County					Saline County				
Less than \$10,000	1,699	\$28,371	519	0.39%	Less than \$10,000	1,581	\$24,251	524	0.39%
10,000-24,999	1,549	386,241	1,432	5.37	10,000-24,999	1,498	390,821	1,398	6.33
25,000-49,999	1,787	1,496,216	1,767	20.82	25,000-49,999	1,922	1,634,694	1,916	26.47
50,000-99,999	1,305	2,913,912	1,296	40.55	50,000-99,999	1,200	2,677,211	1,198	43.35
\$100,000 +	247	2,361,445	246	32.86	\$100,000 +	171	1,448,876	171	23.46
Total	6,587	\$7,186,186	5,260	100.00%	Total	6,372	\$6,175,852	5,207	100.00%
Pawnee County					Sarpy County				
Less than \$10,000	435	\$4,143	82	0.49%	Less than \$10,000	8,685	\$190,693	3,371	0.33%
10,000-24,999	389	82,790	341	9.81	10,000-24,999	9,030	2,466,445	8,563	4.21
25,000-49,999	327	231,271	313	27.41	25,000-49,999	9,994	8,751,241	9,825	14.95
50,000-99,999	154	323,678	153	38.36	50,000-99,999	10,349	24,350,734	10,278	41.60
\$100,000 +	27	201,944	26	23.93	\$100,000 +	2,833	22,782,234	2,823	38.92
Total	1,332	\$843,826	915	100.00%	Total	40,891	\$58,541,347	34,860	100.00%
Perkins County					Saunders County				
Less than \$10,000	427	\$8,162	152	0.62%	Less than \$10,000	2,220	\$40,395	697	0.42%
10,000-24,999	322	73,163	297	5.53	10,000-24,999	1,990	514,528	1,869	5.37
25,000-49,999	365	285,310	358	21.57	25,000-49,999	2,358	2,019,754	2,351	21.07
50,000-99,999	220	504,401	219	38.14	50,000-99,999	1,902	4,368,055	1,900	45.58
\$100,000 +	58	451,408	58	34.13	\$100,000 +	285	2,641,205	285	27.56
Total	1,392	\$1,322,445	1,084	100.00%	Total	8,755	\$9,583,937	7,102	100.00%
Phelps County					Scotts Bluff County				
Less than \$10,000	1,213	\$17,067	377	0.34%	Less than \$10,000	4,583	\$58,016	1,169	0.39%
10,000-24,999	925	221,246	877	4.44	10,000-24,999	4,292	984,800	3,990	6.54
25,000-49,999	1,168	952,605	1,162	19.12	25,000-49,999	3,906	3,194,522	3,892	21.23
50,000-99,999	848	1,951,776	846	39.17	50,000-99,999	2,357	5,489,618	2,352	36.48
\$100,000 +	188	1,840,750	187	36.94	\$100,000 +	496	5,321,218	492	35.36
Total	4,342	\$4,983,444	3,449	100.00%	Total	15,634	\$15,048,173	11,895	100.00%
Pierce County					Seward County				
Less than \$10,000	1,036	\$15,698	289	0.60%	Less than \$10,000	1,723	\$33,666	627	0.41%
10,000-24,999	716	173,632	671	6.68	10,000-24,999	1,420	373,654	1,334	4.53
25,000-49,999	831	656,596	827	25.27	25,000-49,999	1,970	1,670,355	1,962	20.26
50,000-99,999	565	1,260,594	564	48.52	50,000-99,999	1,546	3,539,077	1,541	42.92
\$100,000 +	66	491,763	65	18.93	\$100,000 +	274	2,628,105	273	31.88
Total	3,214	\$2,598,282	2,416	100.00%	Total	6,933	\$8,244,857	5,737	100.00%

TABLE 3 — 1999 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY (CONT.)

Nebraska Department of Revenue

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
Sheridan County					Washington County				
Less than \$10,000	990	\$11,917	252	0.59%	Less than \$10,000	1,840	\$39,967	657	0.35%
10,000-24,999	676	136,452	624	6.71	10,000-24,999	1,588	431,357	1,505	3.82
25,000-49,999	628	483,361	625	23.79	25,000-49,999	1,954	1,736,520	1,930	15.38
50,000-99,999	318	754,558	317	37.13	50,000-99,999	1,959	4,474,296	1,956	39.62
\$100,000 +	67	645,804	67	31.78	\$100,000 +	495	4,611,981	494	40.84
Total	2,679	\$2,032,092	1,885	100.00%	Total	7,836	\$11,294,121	6,542	100.00%
Sherman County					Wayne County				
Less than \$10,000	475	\$4,096	94	0.49%	Less than \$10,000	1,039	\$19,528	357	0.65%
10,000-24,999	394	90,339	366	10.81	10,000-24,999	810	201,220	765	6.74
25,000-49,999	374	301,263	374	36.04	25,000-49,999	848	692,482	846	23.19
50,000-99,999	140	289,969	139	34.69	50,000-99,999	576	1,338,786	576	44.83
\$100,000 +	19	150,246	18	17.97	\$100,000 +	96	734,441	96	24.59
Total	1,402	\$835,912	991	100.00%	Total	3,369	\$2,986,458	2,640	100.00%
Sioux County					Webster County				
Less than \$10,000	117	\$677	18	0.31%	Less than \$10,000	560	\$7,525	149	0.63%
10,000-24,999	75	18,336	66	8.49	10,000-24,999	484	119,677	452	9.97
25,000-49,999	59	42,172	58	19.54	25,000-49,999	516	386,106	511	32.16
50,000-99,999	*	*	*	*	50,000-99,999	214	481,623	211	40.11
\$100,000 +	*	*	*	*	\$100,000 +	33	205,823	33	17.14
Total	283	\$215,875	174	100.00%	Total	1,807	\$1,200,754	1,356	100.00%
Stanton County					Wheeler County				
Less than \$10,000	446	\$5,246	111	0.46%	Less than \$10,000	108	\$873	17	0.44%
10,000-24,999	345	82,535	326	7.25	10,000-24,999	96	20,470	84	10.43
25,000-49,999	421	335,710	417	29.47	25,000-49,999	72	44,911	71	22.89
50,000-99,999	222	492,195	221	43.21	50,000-99,999	*	*	*	*
\$100,000 +	25	223,305	25	19.61	\$100,000 +	*	*	*	*
Total	1,459	\$1,138,992	1,100	100.00%	Total	311	\$196,243	207	100.00%
Thayer County					York				
Less than \$10,000	912	\$11,662	255	0.47%	Less than \$10,000	1,848	\$31,981	653	0.44%
10,000-24,999	717	173,356	659	6.93	10,000-24,999	1,491	387,152	1,417	5.30
25,000-49,999	759	591,120	754	23.63	25,000-49,999	1,834	1,557,189	1,825	21.32
50,000-99,999	419	931,104	419	37.21	50,000-99,999	1,271	2,847,209	1,271	38.98
\$100,000 +	81	794,846	81	31.77	\$100,000 +	282	2,480,153	279	33.96
Total	2,888	\$2,502,088	2,168	100.00%	Total	6,726	\$7,303,684	5,445	100.00%
Thomas County					Counties Total				
Less than \$10,000	160	\$2,066	37	0.87%	Less than \$10,000	191,354	\$3,477,754	62,183	0.34%
10,000-24,999	108	21,836	100	9.25	10,000-24,999	182,992	47,519,263	171,079	4.64
25,000-49,999	89	63,908	86	27.06	25,000-49,999	197,469	170,072,845	194,640	16.62
50,000-99,999	*	*	*	*	50,000-99,999	148,922	347,548,737	148,210	33.96
\$100,000 +	*	*	*	*	\$100,000 +	41,193	454,919,245	40,988	44.45
Total	406	\$236,179	272	100.00%	Total	761,930	\$1,023,537,842	617,100	100.00%
Thurston County					Counties Unallocated				
Less than \$10,000	624	\$6,816	131	0.51%	Less than \$10,000	13,052	\$1,449,449	4,283	1.92%
10,000-24,999	480	78,190	338	5.85	10,000-24,999	19,201	3,538,678	17,844	4.68
25,000-49,999	521	349,773	448	26.18	25,000-49,999	22,606	11,581,004	21,897	15.31
50,000-99,999	225	404,886	195	30.31	50,000-99,999	20,475	22,572,913	19,749	29.85
\$100,000 +	52	496,295	52	37.15	\$100,000 +	12,372	36,488,669	11,161	48.25
Total	1,902	\$1,335,960	1,164	100.00%	Total	87,706	\$75,630,713	74,934	100.00%
Valley County					State Total Resident Returns				
Less than \$10,000	693	\$6,680	153	0.45%	Less than \$10,000	204,406	\$4,927,203	66,466	0.45%
10,000-24,999	512	112,139	474	7.51	10,000-24,999	202,193	51,057,940	188,923	4.65
25,000-49,999	524	396,002	522	26.51	25,000-49,999	220,075	181,653,848	216,537	16.53
50,000-99,999	260	571,769	258	38.27	50,000-99,999	169,397	370,121,650	167,959	33.67
\$100,000 +	42	407,407	42	27.27	\$100,000 +	53,565	491,407,914	52,149	44.71
Total	2,031	\$1,493,998	1,449	100.00%	Total	849,636	\$1,099,168,555	692,034	100.00%

TABLE 4 — INDIVIDUAL INCOME TAX LIABILITY PER RETURN FOR 1999



State total: \$1,343.35

Resident return average: \$1,293.69

Counties above average are noted by shaded area on the map.

TABLE 5 — TOTAL 1999 INDIVIDUAL INCOME TAX LIABILITY

Federal Adjusted Gross Income	Non-resident	Resident	Total	Number of Returns with Tax Liability	Calculated Liability Amount	Percent of Total
Less than 0	461	4,695	5,133	300	\$286,813	0.02%
\$0 - 4,999	6,579	40,405	42,554	19,806	1,663,324	0.13
5,000 - 9,999	5,420	55,025	59,863	51,609	4,808,278	0.39
10,000 - 14,999	6,505	55,810	61,680	58,040	13,372,148	1.08
15,000 - 19,999	7,441	65,039	71,658	69,967	25,490,952	2.06
20,000 - 24,999	7,215	62,143	68,855	68,019	35,805,168	2.90
25,000 - 29,999	6,086	51,688	57,221	56,785	40,304,118	3.26
30,000 - 34,999	5,492	43,000	47,872	47,598	42,257,522	3.42
35,000 - 39,999	4,801	37,859	42,171	41,935	44,815,257	3.62
40,000 - 44,999	4,602	34,480	38,605	38,435	48,767,843	3.94
45,000 - 49,999	4,122	30,442	34,206	34,034	50,363,453	4.07
50,000 - 54,999	3,593	27,707	31,110	30,987	52,246,255	4.22
55,000 - 59,999	3,340	24,632	27,800	27,664	52,995,679	4.28
60,000 - 74,999	7,725	54,068	61,414	61,119	146,942,752	11.88
75,000 - 99,999	6,654	42,515	49,073	48,721	164,598,860	13.31
100,000 - 199,999	7,152	31,350	38,367	37,874	214,709,887	17.36
200,000 - 499,999	2,892	7,609	10,572	10,228	135,160,536	10.93
500,000 - 999,999	1,025	1,467	2,549	2,384	60,267,318	4.87
\$1,000,000 or more	1,279	767	2,077	1,776	101,927,165	8.24
Total	92,384	670,701	752,780	707,281	\$1,236,783,329	100.00%

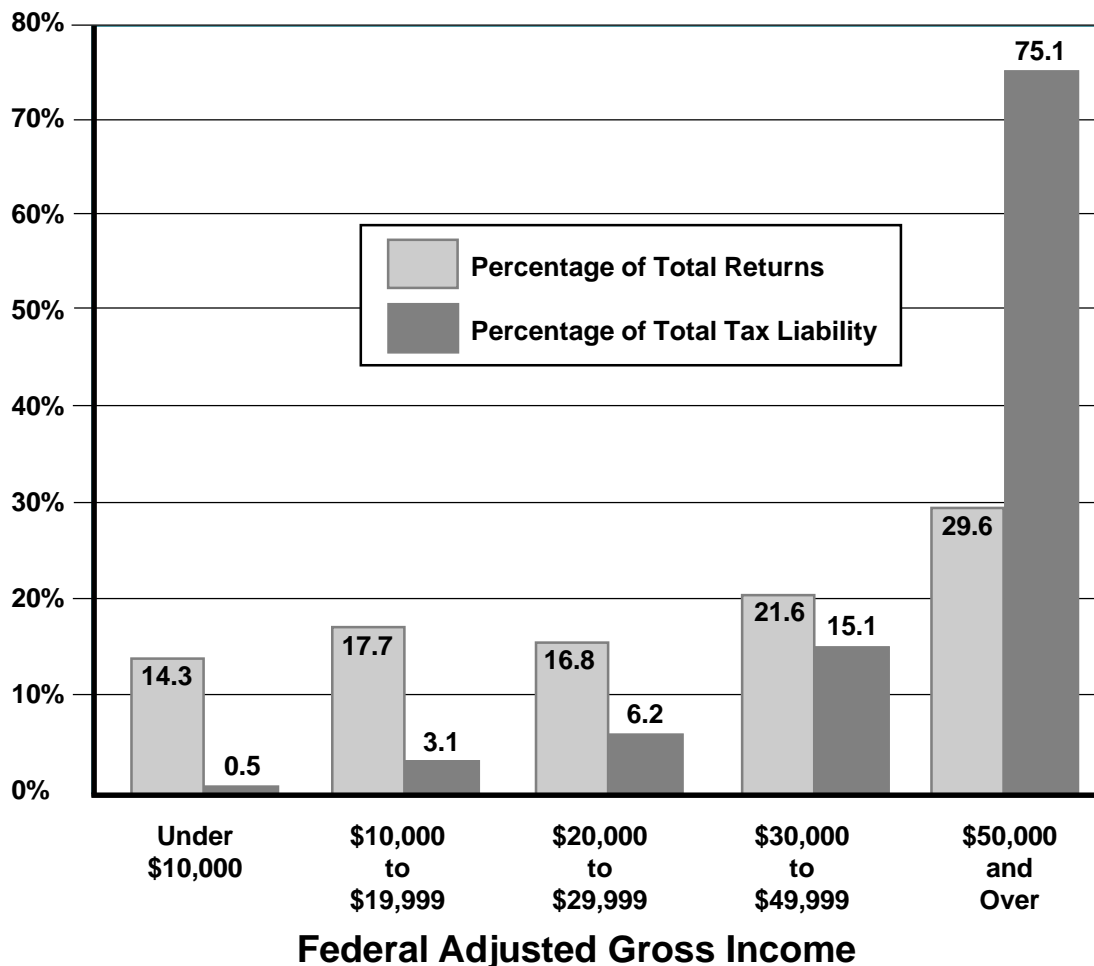


TABLE 6 — 1999 RESIDENT INDIVIDUAL INCOME TAX LIABILITY

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Federal Adjusted Gross Income	Calculated Liability Amount	Percent of Total
Less than 0	4,695	263	\$0	\$195,596	0.02%
\$0 - 4,999	40,405	19,105	117,091,248	452,651	0.04
5,000 - 9,999	55,025	47,901	414,394,148	4,608,416	0.40
10,000 - 14,999	55,810	52,784	701,295,900	12,642,277	1.09
15,000 - 19,999	65,039	63,722	1,138,083,208	24,134,422	2.08
20,000 - 24,999	62,143	61,505	1,394,853,369	33,772,116	2.91
25,000 - 29,999	51,688	51,402	1,417,464,049	38,090,605	3.29
30,000 - 34,999	43,000	42,856	1,394,274,942	39,911,792	3.44
35,000 - 39,999	37,859	37,756	1,417,976,903	42,453,383	3.66
40,000 - 44,999	34,480	34,419	1,463,057,572	46,140,120	3.98
45,000 - 49,999	30,442	30,382	1,444,774,570	47,649,991	4.11
50,000 - 54,999	27,707	27,667	1,453,396,796	49,486,799	4.27
55,000 - 59,999	24,632	24,586	1,414,692,922	50,100,332	4.32
60,000 - 74,999	54,068	54,001	3,613,775,837	138,874,393	11.98
75,000 - 99,999	42,515	42,464	3,633,645,245	155,278,473	13.40
100,000 - 199,999	31,350	31,304	4,094,561,207	201,889,224	17.42
200,000 - 499,999	7,609	7,582	2,205,435,977	126,747,289	10.94
500,000 - 999,999	1,467	1,451	980,559,164	54,961,579	4.74
\$1,000,000 or more	767	744	2,398,637,826	91,417,611	7.89
Total	670,701	631,894	\$30,697,970,883	\$1,158,807,070	100.00%

TABLE 7 — ADJUSTMENT TO 1999 RESIDENT INDIVIDUAL INCOME TAX RETURNS

Federal Adjusted Gross Income	Nebraska Itemized Deductions	Adjustments Increasing Federal AGI	Adjustments Decreasing Federal AGI	Nebraska Net Taxable Income
Less than 0	\$12,530,037	\$192,170,602	\$165,978,170	\$2,120,474
\$0 - 4,999	3,195,894	3,879,428	4,609,146	17,417,252
5,000 - 9,999	6,174,718	3,910,751	6,303,762	171,201,806
10,000 - 14,999	18,565,627	4,547,220	9,925,186	418,585,643
15,000 - 19,999	35,770,052	4,675,135	18,994,350	759,669,156
20,000 - 24,999	51,260,498	4,603,515	17,569,611	1,016,109,392
25,000 - 29,999	63,536,462	4,115,532	15,927,067	1,084,966,342
30,000 - 34,999	75,540,195	3,876,391	15,757,316	1,095,535,774
35,000 - 39,999	85,795,493	4,020,683	15,358,131	1,134,675,642
40,000 - 44,999	95,622,069	4,131,867	15,498,228	1,189,548,165
45,000 - 49,999	101,642,734	3,622,667	13,948,385	1,190,638,114
50,000 - 54,999	109,179,912	3,674,166	14,103,692	1,210,957,611
55,000 - 59,999	111,864,918	3,554,670	15,114,126	1,188,650,832
60,000 - 74,999	334,779,261	9,821,831	37,890,797	3,067,064,343
75,000 - 99,999	385,077,627	11,916,562	41,577,209	3,117,318,254
100,000 - 199,999	412,291,816	20,724,427	65,970,168	3,593,950,819
200,000 - 499,999	146,786,231	17,195,248	90,853,569	1,987,729,485
500,000 - 999,999	59,785,021	8,372,189	100,640,595	830,691,968
\$1,000,000 or more	229,835,907	22,578,812	883,812,142	1,369,465,125
Total	\$2,339,234,470	\$331,391,695	\$1,549,831,651	\$24,446,296,196

TABLE 8 — 1999 INDIVIDUAL INCOME TAX LIABILITY AND PAYMENTS FOR RESIDENT RETURNS

Federal Adjusted Gross Income	Nebraska Income Tax	Nebraska Minimum Tax	Total Nebraska Income Tax Liability	Personal Credit Amount	Withholding Payments	Estimated Payments
Less than 0	\$79,011	\$116,585	\$195,596	\$34,762	\$859,070	\$317,462
\$0 - 4,999	435,252	17,399	452,651	18,391	8,596,150	659,841
5,000 - 9,999	4,534,500	73,917	4,608,416	1,660,508	6,525,716	174,681
10,000 - 14,999	12,575,519	66,758	12,642,277	4,606,206	12,400,218	507,594
15,000 - 19,999	24,013,877	120,546	24,134,422	8,186,507	22,374,365	1,307,685
20,000 - 24,999	33,640,569	131,547	33,772,116	9,365,901	31,786,417	1,838,278
25,000 - 29,999	37,913,698	176,907	38,090,605	8,727,132	35,243,033	2,358,176
30,000 - 34,999	39,705,672	206,120	39,911,792	8,041,126	35,772,163	2,762,436
35,000 - 39,999	42,231,782	221,602	42,453,383	7,899,239	36,901,132	3,122,792
40,000 - 44,999	45,866,907	273,214	46,140,120	7,735,000	38,608,337	3,515,244
45,000 - 49,999	47,361,105	288,887	47,649,991	7,220,815	38,724,218	3,854,495
50,000 - 54,999	49,263,144	223,655	49,486,799	6,807,862	39,737,990	4,189,677
55,000 - 59,999	49,879,234	221,098	50,100,332	6,247,848	39,422,822	4,190,705
60,000 - 74,999	138,219,967	654,425	138,874,393	14,104,057	105,424,053	12,839,721
75,000 - 99,999	154,461,851	816,621	155,278,473	11,162,263	113,688,349	18,118,245
100,000 - 199,999	200,455,333	1,433,891	201,889,224	5,569,608	124,195,200	41,201,475
200,000 - 499,999	125,784,518	962,771	126,747,289	0	65,734,374	37,863,749
500,000 - 999,999	54,631,036	330,543	54,961,579	0	24,603,391	20,836,827
\$1,000,000 or more	91,037,732	379,879	91,417,611	0	27,827,011	44,899,319
Total	\$1,152,090,705	\$6,716,365	\$1,158,807,070	\$107,387,224	\$808,424,010	\$204,558,401

TABLE 9A — 1999 INDIVIDUAL REFUNDABLE INCOME TAX CREDITS

Federal Adjusted Gross Income	Motor Fuel Tax Credit		Child Care Credit	
	Amount	# of Returns	Amount	# of Returns
Less than 0	\$276,154	695	\$8,057	18
\$0 - 4,999	521,331	1,982	735,750	2,009
5,000 - 9,999	52,976	236	42,862	122
10,000 - 14,999	96,550	428	416,806	1,159
15,000 - 19,999	191,338	841	1,298,387	3,125
20,000 - 24,999	213,213	872	1,317,442	3,632
25,000 - 29,999	201,532	798	428,560	2,638
30,000 - 34,999	181,098	753	0	0
35,000 - 39,999	158,469	619	0	0
40,000 - 44,999	148,432	565	0	0
45,000 - 49,999	99,121	407	0	0
50,000 - 54,999	98,364	375	0	0
55,000 - 59,999	82,909	377	0	0
60,000 - 74,999	148,871	648	0	0
75,000 - 99,999	118,014	447	0	0
100,000 - 199,999	121,459	345	0	0
200,000 - 499,999	19,507	62	0	0
500,000 - 999,999	9,714	17	0	0
\$1,000,000 or more	2,798	9	0	0
Total	\$2,741,848	10,476	\$4,247,863	12,703

TABLE 9B — 1999 INDIVIDUAL NON-REFUNDABLE INCOME TAX CREDITS

Federal Adjusted Gross Income	Personal Exemption Credit		Credit for Tax Paid To Another State		Elderly Tax Credit		Child Care Credit		3800 Credits	
	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns
Less than 0	\$35,148	261	\$1,263	3	\$855	1	\$0	0	\$20,398	2
\$0 - 4,999	18,443	294	1,722	167	90	2	49	1	86	3
5,000 - 9,999	1,709,915	19,785	42,528	1,089	2,515	109	0	0	0	0
10,000 - 14,999	4,744,604	45,844	134,875	1,305	26,442	243	0	0	219	2
15,000 - 19,999	8,376,202	61,781	277,761	1,744	13,884	170	0	0	110	1
20,000 - 24,999	9,566,440	60,678	465,326	2,064	4,667	34	215	1	242	2
25,000 - 29,999	8,896,143	50,828	532,212	1,803	273	2	55,022	613	291	4
30,000 - 34,999	8,167,888	42,404	610,951	1,757	0	0	271,840	3,115	462	2
35,000 - 39,999	7,986,082	37,372	691,553	1,651	0	0	329,483	3,494	2,734	7
40,000 - 44,999	7,819,332	34,115	808,314	1,681	0	0	370,065	3,824	3,785	11
45,000 - 49,999	7,280,623	30,130	748,473	1,485	0	0	389,829	3,761	2,024	7
50,000 - 54,999	6,854,092	27,470	773,596	1,408	0	0	392,423	3,768	923	3
55,000 - 59,999	6,288,079	24,373	796,965	1,321	0	0	358,340	3,382	6,813	10
60,000 - 74,999	14,197,635	53,490	2,317,955	3,201	1,822	1	811,138	7,593	18,586	24
75,000 - 99,999	11,230,643	41,962	2,395,462	2,872	0	0	539,009	5,138	23,332	23
100,000 - 199,999	5,607,264	29,263	3,669,595	2,771	0	0	289,795	2,945	101,208	61
200,000 - 499,999	0	0	3,326,964	1,107	863	2	44,012	409	383,822	75
500,000 - 999,999	0	0	1,166,188	306	0	0	5,849	54	308,474	39
\$1,000,000 or more	0	0	2,066,099	203	12,451	1	1,648	19	4,087,344	84
Total	\$108,778,532	560,050	\$20,827,802	27,938	\$63,862	565	\$3,858,716	38,117	\$4,960,853	360

TABLE 10 — GENERAL FUND INDIVIDUAL INCOME TAX CASH RECEIPTS

Month	Gross Receipts ¹		Net Receipts ²		Change	Change
	2000	1999	2000	1999		
January	\$102,602,707	\$94,145,515	\$98,377,945	\$90,414,963	\$7,962,982	8.81%
February	149,298,072	129,436,419	107,875,241	97,044,546	\$10,830,696	11.16
March	103,987,464	92,871,074	52,865,636	47,994,618	\$4,871,017	10.15
April	149,721,403	181,310,415	121,282,228	146,918,100	(\$ 25,635,872)	-17.45
May	202,353,971	138,004,969	178,176,194	121,136,582	\$57,039,612	47.09
June	117,851,306	107,109,666	107,417,276	85,004,505	\$22,412,771	26.37
July	55,584,543	48,743,108	52,590,091	42,622,033	\$9,968,057	23.39
August	119,863,695	115,307,437	117,066,248	109,448,703	\$7,617,545	6.96
September	122,366,208	111,043,467	119,873,269	108,181,272	\$11,691,998	10.81
October	56,362,102	50,242,145	55,285,259	44,736,440	\$10,548,819	23.58
November	119,253,835	113,423,643	116,616,622	112,212,200	\$4,404,421	3.93
December	97,106,258	98,634,418	95,391,775	95,530,602	(\$ 138,827)	-0.15
Total	\$1,396,351,565	\$1,280,272,276	\$1,222,817,785	\$1,101,244,565	\$121,573,220	11.04%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.² Gross receipts less refunds.

TABLE 11 — GENERAL FUND CORPORATION INCOME TAX CASH RECEIPTS

Month	Gross Receipts ¹		Net Receipts ²		Change	Change
	2000	1999	2000	1999		
January	6,316,377	7,129,096	4,070,410	5,207,783	(1,137,372)	-21.84%
February	6,701,902	6,226,392	4,817,387	3,641,020	1,176,367	32.31
March	31,605,440	28,257,764	30,127,876	25,095,507	5,032,369	20.05
April	17,891,080	17,889,686	16,046,111	15,647,842	398,269	2.55
May	6,741,627	6,088,239	4,830,755	5,165,224	(334,469)	-6.48
June	28,397,279	24,351,273	27,284,858	23,064,359	4,220,499	18.30
July	5,735,143	7,169,659	2,929,078	5,215,505	(2,286,426)	-43.84
August	3,321,022	6,208,476	1,258,557	3,706,787	(2,448,229)	-66.05
September	35,533,527	28,589,461	33,985,662	27,577,926	6,407,736	23.24
October	7,670,461	9,409,153	1,870,752	5,404,577	(3,533,825)	-65.39
November	4,208,447	2,834,818	(2,651,079)	(7,522,265)	4,871,186	-64.76
December	31,010,934	27,558,289	25,408,157	18,462,015	6,946,142	37.62
Total	\$185,133,240	\$171,712,306	\$149,978,525	\$130,666,278	\$19,312,248	14.78%

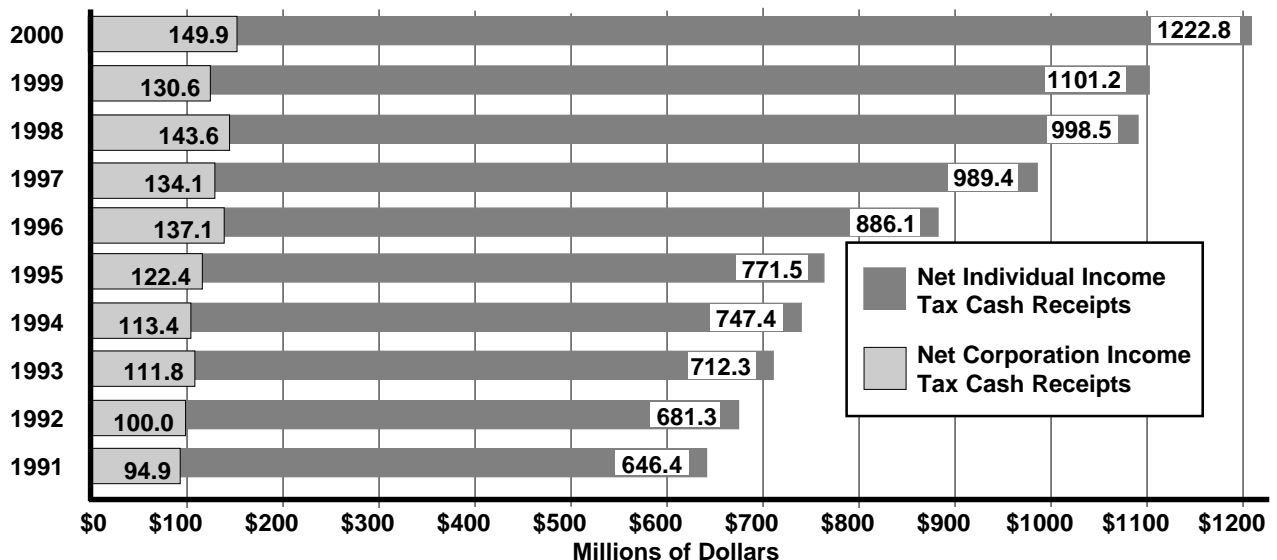
¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.² Gross receipts less refunds.

TABLE 12 — ANALYSIS OF CORPORATION INCOME TAX RETURNS FOR 1998

Nebraska Taxable Income Classification	Number of Corporations ¹	Percent of Total Corporations	Net Nebraska Income ²	Net Nebraska Tax Due ³	Percent of Total Liability
Less than zero	9,828	42.50%	\$0	\$0	0.00%
\$0 - 5,000	5,146	22.25	4,981,117	274,449	0.24
5,001 - 10,000	1,074	4.64	7,890,379	434,956	0.38
10,001 - 15,000	832	3.60	10,279,466	565,827	0.49
15,001 - 20,000	643	2.78	11,158,755	619,079	0.54
20,001 - 25,000	563	2.43	12,627,744	695,107	0.61
25,001 - 30,000	466	2.01	12,794,534	702,154	0.61
30,001 - 35,000	378	1.63	12,263,752	672,950	0.59
35,001 - 40,000	321	1.39	12,029,395	649,095	0.57
40,001 - 45,000	316	1.37	13,390,746	742,119	0.65
45,001 - 50,000	384	1.66	18,325,846	1,011,530	0.88
50,001 - 60,000	448	1.94	24,439,633	1,376,169	1.20
60,001 - 70,000	307	1.33	19,823,543	1,186,255	1.03
70,001 - 80,000	287	1.24	21,522,535	1,329,001	1.16
80,001 - 90,000	201	0.87	17,040,325	1,072,603	0.94
90,001 - 100,000	192	0.83	18,266,942	1,185,216	1.03
100,001 - 150,000	451	1.95	54,455,444	3,504,182	3.06
150,001 - 200,000	231	1.00	40,205,758	2,678,360	2.34
200,001 - 250,000	150	0.65	33,606,566	2,269,173	1.98
250,001 - 300,000	92	0.40	25,258,870	1,655,210	1.44
300,001 - 350,000	94	0.40	30,597,626	2,023,988	1.77
350,001 - 400,000	62	0.27	23,149,394	1,620,505	1.41
400,001 - 450,000	64	0.28	27,240,241	1,926,915	1.68
450,001 - 500,000	49	0.21	23,173,580	1,576,106	1.37
500,001 - 750,000	141	0.61	85,025,349	5,581,566	4.87
750,001 - 1,000,000	95	0.41	82,187,209	5,516,634	4.81
1,000,001 - 2,000,000	140	0.61	195,674,250	12,744,120	11.12
2,000,001 - 3,000,000	65	0.28	158,992,575	9,811,059	8.56
3,000,001 - 5,000,000	55	0.24	206,237,557	12,187,586	10.63
Greater than \$5,000,001	52	0.22	830,628,510	39,022,253	34.04
TOTAL	23,127		\$2,033,267,642	\$114,634,166	

¹ Does not include S-corporations² Does not include deficit³ The corporation income tax rate is 5.58% on the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000

TABLE 13 — ANALYSIS OF FINANCIAL INSTITUTION TAX RETURNS FOR 1998

Information	Banks	Savings & Loans	Credit Unions	Others	Total
Number of Returns	289	16	34	42	381
Preceding year end deposits	21,838,557,766	2,683,928,427	354,149,658	1,901,142,949	26,777,778,800
First quarter ending deposits	22,146,163,729	2,719,496,418	366,446,727	1,917,898,047	27,150,004,921
Second quarter ending deposits	22,304,322,476	2,776,613,929	371,492,460	1,932,253,996	27,384,682,861
Third quarter ending deposits	22,808,732,544	2,818,919,152	370,489,657	1,943,748,280	27,941,889,633
Fourth quarter ending deposits	23,520,253,686	2,710,840,551	381,815,845	1,829,619,285	28,442,529,367
Total deposits	112,618,030,201	13,709,798,477	1,844,394,347	9,524,662,557	137,696,885,582
Average deposits	22,546,907,292	2,741,959,695	368,878,869	1,950,610,266	27,608,356,123
Financial Institution Tax	10,597,043	1,288,721	173,374	916,786	12,975,924
Net Nebraska Income	642,739,780	106,880,087	3,881,064	39,910,672	793,411,603
Limitation Amount	24,488,398	4,072,132	147,871	1,520,596	30,228,997
CDAA Credit	47,501	2,700	0	2,200	52,401
Net Nebraska Tax	10,311,919	1,237,745	136,077	815,668	12,501,409

SALES TAX

Nebraska sales tax is imposed upon the gross receipts from all sales, leases, or rentals of tangible personal property made at retail in this state and upon the gross receipts of selected services; gross receipts of every person engaged as a public utility or as a community antenna television service operator; the gross receipts from the sale of admissions in the state; the gross receipts of persons selling, leasing, or otherwise providing intellectual or entertainment property; and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax.

Property is defined as all tangible and intangible property that is subject to tax in the above paragraph.

All gross receipts from the sale of the items listed above are subject to tax unless an exemption is specified by law. Sales tax exemptions are generally based upon the nature of the seller, the nature of the property sold, the nature of the purchaser, or the purchaser's intended use of the product.

The sales tax was established by the Nebraska Revenue Act of 1967. From 1970 to 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with 1984, the legislature sets the tax rate. Currently, the state sales tax rate is five percent. A chronology of state tax rates is displayed in Table 2 on page 15.

Business and Individual Consumer's Use Tax

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

Retailer's Use Tax

The retailer's use tax is a component of the state sales and use tax. Out-of-state retailers who do not

have sufficient business contact with Nebraska may voluntarily become licensed to collect the appropriate sales tax for their Nebraska customers. The tax applies to items delivered to a customer's home or business in Nebraska for storage, use, or consumption.

Sales and Use Tax on Motor Vehicles

Sales of motor vehicles, trailers, and semitrailers are subject to sales tax in Nebraska. The tax is collected on the net sales price of the motor vehicle or trailer. Sales tax on motor vehicles is paid to the county treasurer or other designated county official in the county in which the vehicle is registered. The counties then remit the sales tax collected to the state.

Local Option Sales and Use Tax

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of December 31, 2000, 106 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5 percent, 1 percent, or 1.5 percent.

Food Sales Tax Exemption

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption, a food sales tax credit was allowed on the individual income tax return. A chronology of the food sales tax credit is displayed in Table 2 on page 15.

SALES TAX STATISTICAL TABLES

Table 1 - Net Taxable Sales and State Sales Tax

2000 net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as “other” to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax

Motor vehicle net taxable sales and state sales tax statistics for 2000 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated

from the sales tax amounts reported by the county treasurers.

Table 3 - Sales Tax Statistics by Nebraska Business Classification

Table 3 reports 2000 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 2000 and 1999 net taxable sales. Please note that the table parallels the NAICS rather than SIC classification system reported in prior years. (For more detailed state-level NAICS statistics, see the Department of Revenue website).

Table 4 - City Sales and Use Tax Returned to Municipalities

2000 and 1999 sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 4. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

Table 5 - General Fund Sales and Use Tax Cash Receipts

2000 and 1999 monthly general fund sales and use tax cash receipts are reported in Table 5 with a graph displaying net general fund sales and use tax cash receipts for 1991 through 2000.

TABLE 1 — NET TAXABLE SALES AND STATE SALES TAX

County or Municipality	CALENDAR YEAR 2000		County or Municipality	CALENDAR YEAR 2000	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
ADAMS			BURT		
AYR	\$230,588	\$11,529.40	CRAIG	\$334,432	\$16,721.60
HASTINGS	257,194,188	12,985,677.87	DECATUR	2,616,441	130,822.05
HOLSTEIN	717,375	35,868.75	LYONS	5,486,124	274,306.20
JUNIATA	2,917,193	145,859.65	OAKLAND	7,201,731	360,911.55
KENESAW	2,890,674	144,533.70	TEKAMAH	12,508,525	625,451.25
PROSSER	1,345,223	67,261.15	COUNTY TOTAL	\$28,147,253	\$1,408,212.65
ROSELAND	554,601	27,730.05	BUTLER		
COUNTY TOTAL	\$266,173,848	\$13,434,660.87	BELLWOOD	\$998,329	\$49,916.45
ANTELOPE			BRAINARD	1,939,981	96,993.30
BRUNSWICK	\$924,050	\$47,359.78	BRUNO	236,321	11,816.05
CLEARWATER	1,735,672	86,779.23	DAVID CITY	19,601,606	980,080.30
ELGIN	5,235,672	266,351.60	DWIGHT	452,996	22,649.35
NELIGH	16,305,427	815,271.35	LINWOOD	143,523	7,176.15
OAKDALE	220,621	11,031.05	RISING CITY	905,450	45,272.50
ORCHARD	1,630,113	81,505.65	ULYSSES	604,081	30,204.05
ROYAL	488,939	24,446.95	COUNTY TOTAL	\$25,597,196	\$1,279,853.60
COUNTY TOTAL	\$26,667,952	\$1,339,118.51	CASS		
ARTHUR			ALVO	\$275,787	\$13,789.35
ARTHUR	\$891,527	\$44,576.35	AVOCA	869,980	43,499.00
COUNTY TOTAL	\$891,527	\$44,576.35	CEDAR CREEK	321,321	16,066.05
BANNER			EAGLE	4,730,606	237,655.90
HARRISBURG	\$185,681	\$9,284.05	ELMWOOD	2,951,242	148,462.10
COUNTY TOTAL	\$231,644	\$11,582.20	GREENWOOD	4,799,235	242,223.75
BLAINE			LOUISVILLE	6,391,850	319,592.50
BREWSTER	\$260,870	\$13,043.50	MANLEY	276,808	13,840.40
DUNNING	372,827	18,641.35	MURDOCK	640,968	32,048.40
COUNTY TOTAL	\$729,651	\$36,482.55	MURRAY	3,692,903	187,695.15
BOONE			NEHAWKA	1,327,395	66,369.75
ALBION	\$20,219,224	\$1,012,617.20	PLATTSMOUTH	42,492,488	2,125,864.40
CEDAR RAPIDS	2,142,976	107,148.80	SOUTH BEND	384,302	19,215.10
PETERSBURG	1,233,041	63,663.27	UNION	471,772	24,588.60
PRIMROSE	170,870	8,543.50	WEEPING WATER	7,623,583	381,179.15
ST EDWARD	2,851,974	142,598.70	COUNTY TOTAL	\$81,698,454	\$4,094,500.30
COUNTY TOTAL	\$26,626,425	\$1,334,988.47	CEDAR		
BOX BUTTE			BELDEN	\$328,172	\$18,208.60
ALLIANCE	\$71,637,505	\$3,586,479.25	COLERIDGE	1,224,794	61,239.70
HEMINGFORD	4,024,244	203,527.10	FORDYCE	970,130	48,506.50
COUNTY TOTAL	\$75,662,640	\$3,790,050.90	HARTINGTON	18,940,880	947,043.60
BOYD			LAUREL	4,573,765	228,686.60
BRISTOW	\$378,141	\$18,907.05	RANDOLPH	4,918,382	245,919.10
BUTTE	1,436,397	71,819.85	ST HELENA	106,172	5,308.60
LYNCH	1,443,171	72,158.55	WYNOT	1,067,779	53,388.95
NAPER	678,032	33,901.60	COUNTY TOTAL	\$32,257,339	\$1,614,664.90
SPENCER	3,116,623	157,271.15	CHASE		
COUNTY TOTAL	\$7,052,388	\$354,059.40	CHAMPION	\$290,961	\$14,548.05
BROWN			ENDERS	195,290	9,764.50
AINSWORTH	\$19,699,260	985,686.99	IMPERIAL	21,943,795	1,097,189.75
JOHNSTOWN	87,837	4,391.85	WAUNETA	3,952,388	197,641.23
LONG PINE	1,503,343	75,166.80	COUNTY TOTAL	\$26,664,197	\$1,333,231.68
COUNTY TOTAL	\$21,332,899	1,067,368.59	CHERRY		
BUFFALO			CODY	\$702,126	\$35,106.30
AMHERST	\$556,221	\$27,811.05	CROOKSTON	66,722	3,336.09
ELM CREEK	4,624,296	231,214.80	KILGORE	1,155,630	57,781.50
GIBBON	10,150,880	507,544.00	MERRIMAN	699,831	34,991.55
KEARNEY	437,030,161	21,883,541.75	SPARKS	141,430	7,071.50
MILLER	678,425	33,921.25	VALENTINE	56,296,497	2,814,824.82
PLEASANTON	2,085,230	104,261.50	WOOD LAKE	58,744	2,937.20
RAVENNA	7,134,406	356,719.85	COUNTY TOTAL	\$59,130,204	\$2,956,510.16
RIVERDALE	570,449	28,522.45	CHEYENNE		
SHELTON	5,261,578	263,283.90	DALTON	\$1,548,291	\$77,414.55
COUNTY TOTAL	\$469,529,692	\$23,509,151.85	GURLEY	517,065	25,853.25
			LODGEPOLE	647,766	32,388.30
			POTTER	1,275,894	63,794.70
			SIDNEY	118,354,362	5,918,060.21
			COUNTY TOTAL	\$122,343,378	\$6,117,511.01

County or Municipality	CALENDAR YEAR 2000		County or Municipality	CALENDAR YEAR 2000	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
CLAY			DODGE		
CLAY CENTER	\$3,364,196	\$168,209.80	AMES	\$271,019	\$13,550.95
DEWEESE	290,749	14,537.45	DODGE	3,282,339	164,116.95
EDGAR	4,735,927	237,856.35	FREMONT	290,060,642	14,556,406.96
FAIRFIELD	3,413,675	170,983.75	HOOPER	4,955,085	247,754.24
GLENVIL	370,518	18,525.90	NICKERSON	879,330	43,966.50
HARVARD	1,590,972	79,548.60	NORTH BEND	6,292,256	314,862.80
ONG	117,056	5,852.80	SCRIBNER	5,016,108	253,057.11
SUTTON	10,484,429	524,921.45	SNYDER	1,810,331	90,516.55
TRUMBULL	1,800,089	90,004.45	UEHLING	800,948	44,297.40
COUNTY TOTAL	\$26,219,662	\$1,313,043.10	COUNTY TOTAL	\$313,500,340	\$15,735,143.56
COLFAX			DOUGLAS		
CLARKSON	\$5,071,024	\$253,551.20	BENNINGTON	\$7,427,765	\$371,388.25
HOWELLS	3,157,101	157,847.45	ELKHORN	28,263,305	1,413,765.25
LEIGH	2,050,071	102,503.55	MILLARD	6,534,299	326,714.95
RICHLAND	379,448	18,972.40	OMAHA	6,075,387,316	305,863,234.85
SCHUYLER	23,006,040	1,151,751.99	RALSTON	39,944,301	2,004,067.05
COUNTY TOTAL	\$33,855,411	\$1,694,212.92	VALLEY	19,354,736	908,063.80
CUMING			WATERLOO	8,291,087	414,719.35
BANCROFT	\$2,431,891	\$121,849.50	COUNTY TOTAL	\$6,192,299,122	\$311,658,115.61
BEEMER	4,308,167	215,408.35	DUNDY		
WEST POINT	47,830,821	2,393,078.45	BENKELMAN	\$7,224,505	\$361,224.89
WISNER	8,140,398	407,019.90	HAIGLER	189,642	9,482.10
COUNTY TOTAL	\$62,712,503	\$3,137,417.50	COUNTY TOTAL	\$7,434,707	\$371,734.99
CUSTER			FILLMORE		
ANSELMO	\$687,316	\$34,365.80	EXETER	\$3,091,548	\$154,577.39
ANSLEY	2,005,371	100,268.55	FAIRMONT	2,353,113	117,655.65
ARNOLD	3,527,909	176,395.45	GENEVA	17,414,576	879,516.05
BERWYN	242,891	12,144.55	GRAFTON	525,774	26,288.70
BROKEN BOW	46,611,041	2,333,929.68	MILLIGAN	2,104,654	105,232.70
CALLAWAY	1,950,482	97,524.10	OHIOWA	143,570	7,178.50
COMSTOCK	259,587	12,979.35	SHICKLEY	3,458,274	172,913.70
MASON CITY	396,288	19,814.40	COUNTY TOTAL	\$29,214,388	\$1,469,506.64
MERNA	1,659,892	82,994.60	FRANKLIN		
OCONTO	642,752	32,137.60	BLOOMINGTON	\$91,020	\$4,551.00
SARGENT	3,032,259	151,612.95	CAMPBELL	1,049,350	52,467.50
COUNTY TOTAL	\$61,231,127	\$3,064,933.98	FRANKLIN	7,195,228	359,761.40
DAKOTA			HILDRETH	1,116,119	65,639.95
DAKOTA CITY	\$5,591,011	\$289,280.55	NAPONEE	234,761	11,738.05
EMERSON	2,116,280	105,814.00	RIVERTON	135,617	6,780.85
HOMER	1,062,271	65,467.55	UPLAND	537,805	26,890.25
HUBBARD	324,768	16,238.40	COUNTY TOTAL	\$10,359,900	\$527,829.00
JACKSON	3,913,416	195,670.80	FRONTIER		
S SIOUX CITY	96,678,530	4,839,250.96	CURTIS	\$4,408,414	\$220,420.70
COUNTY TOTAL	\$109,686,276	\$5,511,722.26	EUSTIS	2,996,812	149,840.60
DAWES			MAYWOOD	1,110,924	55,546.20
CHADRON	\$60,168,183	\$3,015,149.15	COUNTY TOTAL	\$8,660,178	\$433,008.90
CRAWFORD	7,398,398	369,919.90	FURNAS		
COUNTY TOTAL	\$67,633,986	\$3,388,439.30	ARAPAHOE	\$9,962,212	\$498,110.60
DAWSON			BEAVER CITY	1,684,244	84,212.19
COZAD	\$36,939,235	\$1,853,035.75	CAMBRIDGE	9,187,328	463,133.48
EDDYVILLE	208,829	10,441.45	EDISON	710,155	35,507.75
FARNAM	462,824	23,141.20	HOLBROOK	796,009	39,800.45
GOTHENBURG	30,247,897	1,512,394.85	OXFORD	5,394,534	269,726.70
LEXINGTON	92,094,763	4,606,652.20	WILSONVILLE	157,395	7,869.75
OVERTON	3,577,619	178,880.95	COUNTY TOTAL	\$27,938,884	\$1,400,711.27
SUMNER	1,356,545	67,827.25	GAGE		
COUNTY TOTAL	\$165,351,935	\$8,275,584.80	ADAMS	\$2,039,053	\$101,952.65
DEUEL			BARNESTON	230,597	11,529.85
BIG SPRINGS	\$7,366,708	\$368,335.40	BEATRICE	146,009,270	7,481,056.50
CHAPPELL	6,183,614	309,180.70	BLUE SPRINGS	400,646	20,032.30
COUNTY TOTAL	13,550,322	677,516.10	CLATONIA	452,470	22,623.50
DIXON			CORTLAND	886,020	44,291.25
ALLEN	\$765,630	\$38,281.50	FILLEY	1,078,085	53,904.25
CONCORD	111,737	5,586.85	ODELL	1,408,607	70,764.35
DIXON	126,210	6,310.50	PICKRELL	2,895,881	144,794.05
NEWCASTLE	462,561	23,128.05	VIRGINIA	85,461	4,273.05
PONCA	3,124,975	156,618.75	WYMORE	5,301,385	265,069.25
WAKEFIELD	4,357,932	217,896.60	COUNTY TOTAL	\$162,603,409	\$8,311,087.70
COUNTY TOTAL	\$9,233,055	\$462,022.75			

TABLE 1 — NET TAXABLE SALES AND STATE SALES TAX (CONT.)

Nebraska Department of Revenue

County or Municipality	CALENDAR YEAR 2000		County or Municipality	CALENDAR YEAR 2000	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
GARDEN			HOWARD		
LEWELLEN	\$2,231,120	\$111,556.00	BOELUS	\$175,408	\$8,770.40
LISCO	265,199	13,259.95	DANNEBROG	1,992,921	99,645.06
OSHKOSH	5,334,093	266,704.65	ELBA	685,200	34,260.00
COUNTY TOTAL	\$7,920,378	\$396,018.90	FARWELL	1,318,815	65,940.75
GARFIELD			ST LIBORY	568,149	28,389.45
BURWELL	\$10,465,630	\$523,281.50	ST PAUL	15,698,719	785,954.95
COUNTY TOTAL	\$10,465,630	\$523,281.50	COUNTY TOTAL	\$20,472,744	\$1,024,637.21
GOSPER			JEFFERSON		
ELWOOD	\$3,753,376	\$187,668.80	DAYKIN	\$1,868,926	\$93,446.30
SMITHFIELD	772,103	38,605.15	DILLER	3,389,098	169,454.90
COUNTY TOTAL	\$4,533,841	\$226,692.05	ENDICOTT	861,338	43,066.90
GRANT			FAIRBURY	38,947,446	1,947,372.30
ASHBY	\$478,431	\$23,921.55	JANSEN	1,508,268	75,413.40
HYANNIS	2,541,249	127,062.45	PLYMOUTH	4,586,974	229,348.70
COUNTY TOTAL	\$3,494,041	\$174,702.05	COUNTY TOTAL	\$51,886,571	\$2,594,328.55
GREELEY			JOHNSON		
GREELEY	\$1,523,568	\$76,178.40	COOK	\$813,128	\$40,681.40
SCOTIA	1,044,740	52,236.99	ELK CREEK	1,269,315	63,465.75
SPALDING	4,737,620	236,881.00	STERLING	2,181,465	109,068.51
WOLBACH	974,058	48,702.90	TECUMSEH	10,593,173	529,808.65
COUNTY TOTAL	\$8,279,986	\$413,999.29	COUNTY TOTAL	\$14,867,393	\$743,539.91
HALL			KEARNEY		
ALDA	\$4,720,088	\$236,004.40	AXTELL	\$795,465	\$39,773.25
CAIRO	3,815,943	190,796.40	HEARTWELL	98,215	4,910.75
DONIPHAN	11,143,579	557,178.95	MINDEN	22,404,319	1,120,215.95
GRAND ISLAND	658,581,800	32,956,696.32	WILCOX	1,456,420	72,821.00
WOOD RIVER	4,858,388	242,919.40	COUNTY TOTAL	\$24,794,498	\$1,239,724.90
COUNTY TOTAL	\$683,125,343	\$34,183,872.72	KEITH		
HAMILTON			BRULE	\$1,274,839	\$63,741.95
AURORA	\$29,100,268	\$1,458,631.75	KEYSTONE	1,026,360	51,318.00
GILTNER	1,056,733	52,836.65	LEMOYNE	502,163	25,108.15
HAMPTON	2,224,335	111,216.75	OGALLALA	68,749,163	3,439,489.85
HORDVILLE	464,595	23,229.75	PAXTON	4,407,056	220,352.80
MARQUETTE	341,450	17,072.50	COUNTY TOTAL	\$75,994,339	\$3,801,748.65
PHILLIPS	362,784	18,139.20	KEYA PAHA		
COUNTY TOTAL	\$33,607,821	\$1,684,009.40	SPRINGVIEW	\$1,284,032	\$64,201.60
HARLAN			COUNTY TOTAL	\$1,579,059	\$78,952.95
ALMA	\$7,086,350	\$354,315.98	KIMBALL		
ORLEANS	677,729	35,161.45	BUSHNELL	\$70,449	\$3,522.45
REPUBLICAN CITY	1,576,696	78,834.70	DIX	493,301	24,665.05
STAMFORD	302,623	15,131.15	KIMBALL	22,535,720	1,126,786.00
COUNTY TOTAL	\$10,067,237	\$504,635.23	COUNTY TOTAL	\$23,099,470	\$1,154,973.50
HAYES			KNOX		
HAYES CENTER	\$869,678	\$43,483.90	BLOOMFIELD	\$6,511,893	\$329,911.24
COUNTY TOTAL	\$924,798	\$46,239.90	CENTER	462,220	23,111.00
HITCHCOCK			CREIGHTON	12,569,296	628,464.78
CULBERTSON	\$1,593,879	\$79,693.95	CROFTON	4,660,187	233,009.35
PALISADE	2,849,976	142,498.80	NIOBRARA	3,166,472	158,323.60
STRATTON	1,420,933	71,046.65	VERDIGRE	2,611,066	130,553.30
TRENTON	2,252,648	112,632.40	WAUSA	2,487,619	124,389.63
COUNTY TOTAL	\$8,117,436	\$405,871.80	WINNETOON	111,381	5,569.05
HOLT			COUNTY TOTAL	32,612,044	1,634,927.45
ATKINSON	\$12,782,295	\$639,114.75	LANCASTER		
CHAMBERS	1,233,102	61,655.10	BENNET	\$2,344,798	\$117,239.90
EMMET	93,398	4,669.90	DAVEY	1,449,093	72,454.65
EWING	3,228,287	161,414.35	DENTON	1,019,789	50,989.45
ONEILL	54,474,129	2,730,408.25	FIRTH	4,607,806	230,382.11
PAGE	367,144	18,357.20	HALLAM	637,901	31,894.05
STUART	3,407,388	170,369.40	HICKMAN	3,184,637	159,231.55
COUNTY TOTAL	\$75,963,729	\$3,804,888.25	LINCOLN	2,683,425,599	134,092,623.59
HOOKER			MALCOLM	654,373	32,718.65
MULLEN	\$4,992,878	\$249,643.90	MARTELL	306,045	15,302.25
COUNTY TOTAL	\$4,992,878	\$249,643.90	PANAMA	1,336,494	66,824.70
			RAYMOND	1,795,669	89,783.45
			ROCA	10,464,605	523,230.25
			WALTON	296,411	14,820.55
			WAVERLY	10,428,187	521,409.35
			COUNTY TOTAL	\$2,722,964,903	\$136,069,579.30

County or Municipality	CALENDAR YEAR 2000		County or Municipality	CALENDAR YEAR 2000	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
LINCOLN			PAWNEE		
BRADY	\$1,607,639	\$80,381.95	BURCHARD	\$563,238	\$28,161.90
HERSHEY	4,211,791	210,589.55	DUBOIS	311,488	15,574.40
MAXWELL	729,196	36,459.80	PAWNEE CITY	3,715,154	185,757.70
NORTH PLATTE	296,613,512	14,834,046.60	STEINAUER	315,203	15,760.15
SUTHERLAND	5,053,223	252,661.15	TABLE ROCK	1,253,626	62,681.30
WALLACE	1,135,963	56,798.15	COUNTY TOTAL	\$6,275,275	\$313,763.75
WELLFLEET	137,855	6,892.75	PERKINS		
COUNTY TOTAL	\$309,614,862	\$15,484,482.10	ELSIE	\$971,199	\$48,559.95
LOGAN			GRANT	13,559,760	677,988.00
STAPLETON	\$1,598,239	\$79,911.95	MADRID	1,764,077	88,203.85
COUNTY TOTAL	\$1,598,239	\$79,911.95	VENANGO	246,644	12,332.20
LOUP			COUNTY TOTAL	\$16,547,556	\$827,377.80
TAYLOR	\$295,433	\$14,771.65	PHELPS		
COUNTY TOTAL	\$296,039	\$14,801.95	ATLANTA	\$80,414	\$4,020.70
MADISON			BERTRAND	1,925,969	96,298.45
BATTLE CREEK	\$8,420,762	\$421,038.10	FUNK	466,182	23,309.10
MADISON	10,134,592	506,995.00	HOLDREGE	54,575,229	2,729,918.45
MEADOW GROVE	809,078	40,453.90	LOOMIS	1,147,779	57,388.95
NEWMAN GROVE	3,556,903	177,845.15	COUNTY TOTAL	\$58,199,274	\$2,911,120.70
NORFOLK	385,498,054	19,284,217.19	PIERCE		
TILDEN	3,408,220	174,819.48	HADAR	\$660,467	\$33,023.35
COUNTY TOTAL	\$411,895,121	\$20,608,744.42	OSMOND	5,184,463	259,223.15
MCPHERSON			PIERCE	8,385,041	419,252.05
TRYON	\$258,459	\$12,922.95	PLAINVIEW	8,592,146	429,607.30
COUNTY TOTAL	\$296,963	\$14,848.15	COUNTY TOTAL	\$23,311,209	\$1,165,560.45
MERRICK			PLATTE		
CENTRAL CITY	\$21,331,187	\$1,066,559.35	COLUMBUS	\$255,495,698	\$12,796,747.95
CHAPMAN	1,544,493	77,224.65	CRESTON	683,592	35,026.92
CLARKS	3,023,254	151,162.70	DUNCAN	602,827	30,141.35
PALMER	1,394,913	69,745.65	HUMPHREY	9,002,237	450,111.85
SILVER CREEK	2,483,774	124,188.70	LINDSAY	3,057,502	153,067.10
COUNTY TOTAL	\$29,835,647	\$1,491,782.35	MONROE	2,291,532	114,576.60
MORRILL			PLATTE CENTER	1,155,335	57,759.25
BAYARD	\$5,581,548	\$279,077.40	COUNTY TOTAL	\$272,679,582	\$13,656,973.97
BRIDGEPORT	13,744,605	686,530.63	POLK		
BROADWATER	411,311	20,565.55	OSCEOLA	\$6,223,532	\$311,176.60
COUNTY TOTAL	\$19,740,570	\$986,328.88	POLK	1,717,354	85,867.70
NANCE			SHELBY	4,866,344	243,317.20
BELGRADE	\$488,816	\$24,440.80	STROMSBURG	12,599,289	631,784.05
FULLERTON	6,551,850	327,592.50	COUNTY TOTAL	\$25,436,777	\$1,273,658.45
GENOA	3,730,535	186,526.75	RED WILLOW		
COUNTY TOTAL	\$10,771,201	\$538,560.05	BARTLEY	\$971,902	\$48,595.10
NEMAHA			DANBURY	356,951	17,847.55
AUBURN	\$29,727,275	\$1,503,919.55	INDIANOLA	2,958,325	147,916.25
BROWNVILLE	643,755	32,187.45	LEBANON	151,122	7,556.10
JOHNSON	1,171,623	58,581.15	MCCOOK	140,378,452	7,018,921.19
NEMAHA	129,766	6,488.30	COUNTY TOTAL	\$144,849,633	\$7,242,480.24
PERU	1,674,734	83,736.70	RICHARDSON		
COUNTY TOTAL	\$33,461,176	\$1,690,614.30	DAWSON	\$706,981	\$35,349.05
NUCKOLLS			FALLS CITY	31,506,295	1,575,439.75
HARDY	\$425,592	21,279.60	HUMBOLDT	3,940,398	197,013.96
LAWRENCE	1,499,761	74,967.65	RULO	561,297	28,064.85
NELSON	6,808,421	340,421.05	SALEM	202,633	10,131.65
OAK	104,790	5,239.50	SHUBERT	218,933	10,946.65
RUSKIN	584,074	29,203.70	STELLA	920,235	46,011.75
SUPERIOR	18,990,809	949,540.45	VERDON	315,638	15,781.89
COUNTY TOTAL	\$28,467,694	1,423,361.31	COUNTY TOTAL	\$38,372,410	\$1,918,739.55
OTOE			ROCK		
BURR	\$362,396	\$18,119.80	BASSETT	\$5,891,173	\$294,558.65
DOUGLAS	781,590	39,079.50	NEWPORT	256,202	12,810.10
DUNBAR	594,635	29,731.75	COUNTY TOTAL	\$6,154,094	\$307,704.70
NEBRASKA CITY	75,919,497	3,795,578.33	SALINE		
OTOE	628,299	31,414.95	CRETE	\$34,528,997	\$1,727,108.35
PALMYRA	1,371,837	68,591.85	DEWITT	1,817,188	90,859.40
SYRACUSE	14,234,567	711,728.35	DORCHESTER	2,040,002	102,000.10
TALMAGE	770,389	38,519.45	FRIEND	6,213,900	310,695.00
UNADILLA	1,006,934	50,346.70	SWANTON	277,213	13,860.65
COUNTY TOTAL	\$95,824,588	\$4,790,832.88	TOBIAS	125,789	6,289.45
			WESTERN	389,828	19,491.40
			WILBER	5,848,295	292,207.31
			COUNTY TOTAL	\$51,249,315	\$2,562,916.81

County or Municipality	CALENDAR YEAR 2000		County or Municipality	CALENDAR YEAR 2000	
	Net Taxable Sales	Sales Tax		Net Taxable Sales	Sales Tax
SARPY			THAYER		
BELLEVUE	\$251,441,506	\$12,581,064.80	ALEXANDRIA	\$203,855	\$10,192.75
GRETN	35,609,640	1,780,485.79	BELVIDERE	330,314	16,515.70
LA VISTA	127,750,771	6,387,538.55	BRUNING	2,527,764	126,388.20
PAPILLION	92,739,013	4,642,000.01	BYRON	561,238	28,061.90
SPRINGFIELD	7,704,091	386,693.29	CARLETON	569,014	28,450.70
COUNTY TOTAL	\$558,649,314	\$27,953,147.90	CHESTER	972,599	48,629.95
SAUNDERS			DAVENPORT	1,771,270	88,563.50
ASHLAND	\$16,637,345	\$831,867.25	DESHLER	3,843,397	192,169.84
CEDAR BLUFFS	787,544	39,377.20	HEBRON	16,356,528	817,826.40
CERESCO	16,070,371	803,518.55	HUBBELL	342,385	17,119.25
COLON	208,068	10,403.40	COUNTY TOTAL	\$27,616,845	\$1,380,842.24
ITHACA	286,308	14,315.40	THOMAS		
MALMO	137,717	6,885.85	HALSEY	\$204,407	\$10,220.35
MEAD	6,932,924	349,646.20	SENECA	22,310	1,115.50
MORSE BLUFF	1,306,800	65,340.00	THEDFORD	3,220,059	161,002.95
PRAGUE	1,033,006	51,650.30	COUNTY TOTAL	\$3,446,776	\$172,338.80
VALPARAISO	2,363,266	117,658.30	THURSTON		
WAHOO	28,892,199	1,444,859.95	PENDER	\$9,347,268	\$467,363.40
WESTON	875,751	43,787.55	THURSTON	230,057	11,502.85
YUTAN	2,096,678	105,075.34	WALTHILL	1,122,758	56,457.90
COUNTY TOTAL	\$78,044,010	\$3,905,186.94	WINNEBAGO	160,332	8,016.60
SCOTTS BLUFF			COUNTY TOTAL	\$11,245,181	\$562,579.05
GERING	\$51,928,779	\$2,627,530.19	VALLEY		
HENRY	39,793	1,989.65	ARCADIA	\$2,132,166	\$106,608.30
LYMAN	590,623	29,531.15	ELYRIA	125,333	6,266.65
MELBETA	86,166	4,308.30	NORTH LOUP	743,817	37,390.85
MINATARE	1,953,744	97,687.20	ORD	25,155,206	1,263,810.30
MITCHELL	7,341,349	369,416.45	COUNTY TOTAL	\$28,156,522	\$1,414,076.10
MORRILL	6,607,215	330,360.75	WASHINGTON		
SCOTTSBLUFF	274,258,608	13,714,120.40	ARLINGTON	\$2,764,172	\$138,208.50
COUNTY TOTAL	\$343,230,163	\$17,196,138.39	BLAIR	84,842,884	4,243,202.68
SEWARD			FT CALHOUN	3,653,572	182,128.60
BEAVER CROSSING	\$467,429	\$23,371.45	HERMAN	1,294,416	64,720.80
BEE	311,672	15,583.60	KENNARD	599,613	29,980.65
CORDOVA	273,273	13,663.57	COUNTY TOTAL	\$95,325,138	\$4,766,765.28
GARLAND	464,665	23,233.25	WAYNE		
GOEHNER	127,370	6,368.50	CARROLL	\$530,831	\$26,541.55
MILFORD	10,861,182	543,058.95	HOSKINS	567,152	33,793.60
PLEASANT DALE	1,260,163	63,008.15	WAYNE	45,856,485	2,292,860.78
SEWARD	58,487,332	2,923,607.39	WINSIDE	823,817	41,190.85
STAPLEHURST	438,702	21,935.10	COUNTY TOTAL	\$47,781,184	\$2,394,531.73
UTICA	3,840,884	192,044.20	WEBSTER		
COUNTY TOTAL	\$76,586,917	\$3,828,586.41	BLADEN	\$785,702	\$39,285.10
SHERIDAN			BLUE HILL	5,284,107	264,205.35
GORDON	\$19,729,038	\$986,451.90	GUIDE ROCK	916,672	45,833.60
HAY SPRINGS	4,700,315	235,015.75	RED CLOUD	8,261,959	413,097.95
RUSHVILLE	5,473,125	273,956.75	COUNTY TOTAL	\$15,257,376	\$762,868.80
WHITECLAY	3,335,024	166,751.20	WHEELER		
COUNTY TOTAL	\$33,689,454	\$1,684,773.20	BARTLETT	\$620,651	\$31,032.55
SHERMAN			ERICSON	780,181	39,009.05
ASHTON	\$1,042,392	\$52,119.60	COUNTY TOTAL	\$1,404,981	\$70,249.05
HAZARD	131,822	6,591.10	YORK		
LITCHFIELD	559,148	27,957.40	BENEDICT	\$550,576	\$27,528.80
LOUP CITY	5,769,474	288,473.70	BRADSHAW	1,282,754	64,137.65
COUNTY TOTAL	\$7,708,432	\$385,421.60	GRESHAM	712,418	35,620.90
SIoux			HENDERSON	8,360,542	418,027.10
HARRISON	\$1,630,372	\$81,518.60	MCCOOL JCT	1,350,276	67,513.80
COUNTY TOTAL	\$1,684,662	\$84,233.10	WACO	1,973,633	101,671.65
STANTON			YORK	123,752,820	6,187,702.99
PILGER	\$1,678,189	\$83,909.45	COUNTY TOTAL	\$137,992,798	\$6,902,691.84
STANTON	7,597,238	383,452.94	NONRESIDENT	\$2,383,704,952	\$120,065,713.48
COUNTY TOTAL	\$9,718,307	\$489,506.39	STATE TOTAL	\$17,838,106,268	\$895,439,036.84

TABLE 2 — 2000 MOTOR VEHICLE NET TAXABLE SALES AND STATE SALES TAX

County	Net Taxable Sales	Sales Tax	County	Net Taxable Sales	Sales Tax
ADAMS	\$44,317,070	\$2,223,797.58	JOHNSON	\$6,052,822	\$302,548.27
ANTELOPE	12,314,579	614,777.20	KEARNEY	12,248,738	612,058.52
ARTHUR	804,506	39,480.57	KEITH	15,979,131	800,757.57
BANNER	1,793,805	88,972.16	KEYA PAHA	1,999,830	99,172.61
BLAINE	1,451,146	71,867.75	KIMBALL	7,993,259	400,352.78
BOONE	10,437,600	520,618.60	KNOX	13,793,441	688,946.86
BOX BUTTE	18,636,274	932,593.58	LANCASTER	343,223,807	17,268,520.89
BOYD	3,112,017	154,338.06	LINCOLN	52,067,959	2,614,367.52
BROWN	6,125,539	305,763.38	LOGAN	1,779,534	88,093.39
BUFFALO	63,784,750	3,199,567.30	LOUP	1,125,638	55,673.13
BURT	12,862,275	642,899.37	MADISON	48,226,691	2,416,377.39
BUTLER	12,589,233	628,096.66	MCPHERSON	1,209,312	59,709.67
CASS	44,415,814	2,219,142.35	MERRICK	12,836,846	642,057.58
CEDAR	15,987,157	796,264.33	MORRILL	9,146,450	457,678.72
CHASE	9,367,042	467,176.33	NANCE	5,992,199	299,249.08
CHERRY	11,217,392	559,527.88	NEMAHA	11,791,562	589,634.36
CHEYENNE	18,409,253	922,446.79	NUCKOLLS	7,625,251	380,957.10
CLAY	12,627,571	630,744.76	OTOE	24,243,653	1,214,701.30
COLFAX	14,947,906	747,844.23	PAWNEE	4,598,125	229,104.80
CUMING	17,446,711	869,852.33	PERKINS	7,231,610	360,771.55
CUSTER	19,564,363	977,968.26	PHELPS	18,173,799	909,066.64
DAKOTA	27,883,238	1,395,194.43	PIERCE	12,060,912	601,195.32
DAWES	10,909,581	547,307.83	PLATTE	50,689,110	2,538,123.25
DAWSON	39,781,498	1,997,041.10	POLK	11,598,928	578,199.90
DEUEL	3,938,010	196,364.56	RED WILLOW	19,357,033	966,806.70
DIXON	9,124,955	454,950.84	RICHARDSON	13,134,639	656,785.11
DODGE	52,799,340	2,650,537.95	ROCK	3,511,765	174,528.91
DOUGLAS	651,718,657	32,845,015.66	SALINE	19,918,670	997,883.26
DUNDY	4,507,446	224,777.75	SARPY	203,578,320	10,203,865.12
FILLMORE	12,226,966	609,994.95	SAUNDERS	35,030,005	1,753,212.91
FRANKLIN	5,890,450	293,943.11	SCOTTS BLUFF	53,780,955	2,701,249.98
FRONTIER	5,865,780	292,439.28	SEWARD	24,929,744	1,244,581.16
FURNAS	9,926,365	494,566.50	SHERIDAN	10,096,850	505,084.13
GAGE	32,751,312	1,642,805.86	SHERMAN	5,054,701	252,260.83
GARDEN	3,990,157	199,046.06	SIOUX	3,402,305	169,475.12
GARFIELD	2,788,604	138,568.72	STANTON	8,728,963	435,195.69
GOSPER	4,123,682	205,315.18	THAYER	9,703,124	484,413.76
GRANT	1,746,429	86,408.87	THOMAS	1,629,439	80,833.48
GREELEY	4,237,679	210,129.40	THURSTON	5,254,942	261,795.42
HALL	81,749,619	4,101,870.08	VALLEY	7,104,688	354,065.35
HAMILTON	16,986,205	847,125.77	WASHINGTON	36,124,625	1,806,125.55
HARLAN	6,147,573	307,215.70	WAYNE	12,739,142	634,932.32
HAYES	2,400,550	119,120.62	WEBSTER	6,552,700	327,027.90
HITCHCOCK	6,253,931	311,865.77	WHEELER	1,807,727	89,569.53
HOLT	19,927,923	994,785.34	YORK	23,463,710	1,175,452.20
HOOKER	1,388,287	68,350.32			
HOWARD	10,827,163	539,995.58	UNALLOCATED	22,728,760	1,144,919.72
JEFFERSON	13,615,923	681,789.49	STATE TOTAL	\$2,605,040,740	\$130,697,648.50

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASSIFICATION

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
ADAMS						
11 Agriculture, Forestry, Fishing & Hunting	27	\$475,161	\$24,658.05	28	\$428,478	\$19,686.04
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	64	4,276,379	315,072.95	61	5,130,221	364,982.40
31-33 Manufacturing	74	6,750,270	349,627.50	71	6,301,270	299,343.75
42 Wholesale Trade	57	31,128,451	1,556,422.55	63	29,985,930	1,414,876.14
44-46 Retail Trade	484	139,581,213	6,982,176.14	481	139,278,849	6,528,877.40
48-49 Transportation & Warehousing	33	383,299	19,164.95	31	467,169	22,551.07
51 Information	13	13,042,960	652,148.00	12	12,061,617	542,885.93
52 Finance & Insurance	D	D	D	10	236,581	11,186.79
53 Real Estate & Rental & Leasing	17	2,849,830	143,514.50	17	2,867,622	136,462.51
54 Professional, Scientific & Tech Servs	34	1,656,264	82,813.18	33	1,951,954	92,840.75
56 Admin, Support, Waste Mgt & Remed Servs	47	2,304,602	115,230.10	48	2,941,442	137,446.30
61 Educational Services	D	D	D	10	547,488	26,228.29
62 Health Care & Social Assistance	30	609,658	30,482.90	25	599,341	28,441.70
71 Arts, Entertainment & Recreation	21	3,155,094	165,320.70	18	3,152,802	149,719.29
72 Accommodation & Food Services	98	29,567,200	1,478,360.00	93	29,517,978	1,388,560.53
81 Other Services	225	7,246,683	362,330.15	240	7,448,814	353,214.09
92 Public Administration	13	451,916	22,595.80	13	393,134	18,749.98
99 Unclassified	D	D	D	D	D	D
TOTAL	1,269	\$266,179,050	\$13,434,920.97	1,271	\$265,365,698	\$12,573,512.11
ANTELOPE						
11 Agriculture, Forestry, Fishing & Hunting	22	\$2,028,347	\$101,417.35	21	\$2,042,717	\$93,286.09
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	24	972,504	48,625.20	20	699,448	33,946.53
31-33 Manufacturing	12	1,144,599	57,229.95	13	1,191,860	54,207.75
42 Wholesale Trade	21	955,421	47,771.05	22	1,225,712	57,337.43
44-46 Retail Trade	130	12,126,839	606,341.95	120	12,090,138	572,881.20
48-49 Transportation & Warehousing	12	170,159	8,507.95	13	178,263	8,499.63
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	11	665,797	31,603.79
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	298,820	14,940.90	10	283,450	13,510.53
72 Accommodation & Food Services	31	2,236,000	117,525.28	32	2,422,726	113,989.79
81 Other Services	89	3,103,631	155,177.28	86	3,220,214	152,612.16
92 Public Administration	12	1,365,057	68,252.85	13	1,272,847	60,695.23
99 Unclassified	D	D	D	D	D	D
TOTAL	405	\$26,667,952	\$1,339,118.51	391	\$27,037,067	\$1,273,104.03
ARTHUR						
44-46 Retail Trade	15	\$623,773	\$31,188.65	16	\$465,395	\$22,403.74
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
TOTAL	34	\$891,527	\$44,576.35	35	\$751,716	\$36,089.40
BANNER						
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	12	\$61,981	\$3,099.05	10	\$55,003	\$2,559.20
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
TOTAL	27	\$231,644	\$11,582.20	24	\$182,526	\$8,603.10
BLAINE						
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	13	\$111,249	\$5,562.45	14	\$253,274	\$11,715.69
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	15	183,660	9,183.00	16	149,735	7,161.36
92 Public Administration	D	D	D	D	D	D
TOTAL	48	\$729,651	\$36,482.55	52	\$820,968	\$38,846.46

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
Boone							
11	Agriculture, Forestry, Fishing & Hunting	11	\$225,264	\$11,270.20	13	\$213,329	\$9,880.67
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	15	1,250,280	62,514.00	13	1,096,387	52,344.75
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	15	1,724,193	86,209.65	12	1,400,518	63,990.80
44-46	Retail Trade	146	12,123,411	606,167.55	139	13,499,751	630,634.08
48-49	Transportation & Warehousing	25	3,889	194.45	27	4,326	206.39
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	10	621,291	29,231.55
62	Health Care & Social Assistance	11	73,826	3,691.30	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	36	2,963,283	150,175.37	28	3,053,711	145,966.03
81	Other Services	62	1,816,906	92,497.30	66	1,932,891	91,396.81
92	Public Administration	10	373,700	18,685.00	D	D	D
99	Unclassified	D	D	D	D	D	D
	TOTAL	382	\$26,626,425	\$1,334,988.47	369	\$27,700,780	\$1,292,153.51
BOX BUTTE							
11	Agriculture, Forestry, Fishing & Hunting	11	\$258,467	\$13,143.35	13	\$320,715	\$15,130.08
22	Utilities	D	D	D	D	D	D
23	Construction	24	2,064,335	105,531.75	26	1,937,522	94,876.97
31-33	Manufacturing	16	1,228,543	61,427.15	17	1,222,466	58,689.44
42	Wholesale Trade	27	3,077,298	153,864.90	25	2,687,389	125,596.98
44-46	Retail Trade	210	35,631,798	1,785,973.80	207	35,641,230	1,671,132.68
48-49	Transportation & Warehousing	12	102,473	5,123.65	10	71,207	3,414.74
51	Information	10	3,889,614	194,480.70	10	4,488,662	204,203.81
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	13	611,249	30,562.45	14	566,148	27,118.48
56	Admin, Support, Waste Mgt & Remed Servs	29	1,251,908	62,595.40	28	1,875,444	89,325.93
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	13	79,018	3,950.90	12	76,249	3,607.22
71	Arts, Entertainment & Recreation	16	964,684	48,234.20	17	1,166,419	54,708.30
72	Accommodation & Food Services	46	10,350,302	517,515.10	44	10,490,279	497,336.05
81	Other Services	88	2,955,365	147,768.25	88	3,028,017	144,247.82
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	11	193,041	9,209.66
	TOTAL	546	\$75,662,640	\$3,790,050.90	546	\$75,395,298	\$3,544,240.74
BOYD							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	67	\$2,558,241	\$127,912.05	57	\$2,666,914	\$126,600.00
48-49	Transportation & Warehousing	17	293,142	14,657.10	15	257,568	12,265.03
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	23	1,358,358	69,357.90	26	1,308,653	62,437.82
81	Other Services	37	471,694	23,584.70	37	474,466	22,531.42
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
	TOTAL	204	\$7,052,388	\$354,059.40	197	\$7,214,622	\$342,775.35
BROWN							
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	16	\$924,842	\$46,242.10	17	\$667,703	\$32,445.38
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	10	874,048	43,702.40	D	D	D
44-46	Retail Trade	110	10,944,214	547,210.70	108	12,163,241	573,295.22
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	24	2,357,534	117,876.70	28	2,881,339	137,619.89
81	Other Services	51	1,221,801	61,090.04	51	1,126,725	53,861.77
92	Public Administration	D	D	D	D	D	D
	TOTAL	284	\$21,332,899	\$1,067,368.59	278	\$23,308,434	\$1,097,504.14

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
BUFFALO						
11 Agriculture, Forestry, Fishing & Hunting	25	\$700,070	\$35,003.50	26	\$680,432	\$31,355.48
21 Mining	D	D	D	D	D	D
22 Utilities	11	31,353,502	1,567,675.10	11	30,007,913	1,351,500.04
23 Construction	66	4,156,023	207,801.15	58	4,386,796	221,041.13
31-33 Manufacturing	56	8,309,633	416,120.65	53	8,680,185	416,151.31
42 Wholesale Trade	92	40,336,919	2,024,161.00	87	37,879,090	1,776,995.99
44-46 Retail Trade	678	261,252,130	13,063,034.70	671	248,620,437	11,454,615.10
48-49 Transportation & Warehousing	49	98,026	4,901.30	53	92,107	4,399.52
51 Information	31	17,383,086	869,154.30	26	18,104,881	829,246.61
52 Finance & Insurance	14	147,959	7,397.95	14	160,444	7,877.94
53 Real Estate & Rental & Leasing	19	1,811,756	92,083.80	19	1,710,875	78,725.57
54 Professional, Scientific & Tech Servs	59	2,997,456	149,872.80	54	3,060,793	146,187.88
56 Admin, Support, Waste Mgt & Remed Servs	72	4,696,696	234,834.80	75	6,105,762	289,139.73
61 Educational Services	15	557,835	27,891.75	13	522,595	24,983.63
62 Health Care & Social Assistance	37	946,937	47,346.85	37	940,252	44,403.96
71 Arts, Entertainment & Recreation	39	5,682,876	282,508.80	34	2,751,788	129,398.23
72 Accommodation & Food Services	162	68,114,108	3,417,019.40	154	65,374,223	3,077,468.94
81 Other Services	298	14,289,416	727,580.80	293	13,953,961	660,345.56
92 Public Administration	18	6,052,128	302,606.40	17	5,133,902	233,672.48
99 Unclassified	D	D	D	D	D	D
TOTAL	1,760	\$469,829,698	\$23,524,152.15	1,718	\$451,663,508	\$20,938,479.80
BURT						
11 Agriculture, Forestry, Fishing & Hunting	14	\$1,405,955	\$70,297.75	15	\$1,418,325	\$66,701.72
22 Utilities	12	5,703,505	285,175.25	12	7,786,945	361,720.48
23 Construction	18	910,789	45,539.45	17	791,624	37,904.51
31-33 Manufacturing	19	1,519,967	75,998.35	18	982,789	46,492.64
42 Wholesale Trade	16	1,678,498	83,924.90	16	1,773,271	84,568.62
44-46 Retail Trade	138	9,423,214	471,160.70	134	9,789,230	460,998.69
48-49 Transportation & Warehousing	23	73,775	3,688.75	18	99,230	4,734.72
51 Information	D	D	D	D	D	D
52 Finance & Insurance	10	208,196	10,729.80	10	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	512,074	25,603.70	12	507,284	24,141.19
72 Accommodation & Food Services	28	2,498,792	125,764.60	27	2,781,422	132,446.87
81 Other Services	74	2,021,223	101,086.15	77	2,352,264	111,846.51
99 Unclassified	D	D	D	D	D	D
TOTAL	401	\$28,181,795	\$1,410,259.75	393	\$30,574,375	\$1,438,311.27
BUTLER						
11 Agriculture, Forestry, Fishing & Hunting	14	\$599,860	\$29,993.00	13	\$498,129	\$22,507.52
22 Utilities	10	6,042,332	302,116.60	10	4,836,635	223,380.44
23 Construction	11	584,890	29,244.50	14	602,140	28,966.07
31-33 Manufacturing	10	62,388	3,113.65	10	59,785	2,815.22
42 Wholesale Trade	23	1,245,392	62,269.60	25	1,209,475	58,002.41
44-46 Retail Trade	144	9,157,236	457,861.80	146	9,065,039	431,387.31
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	12	1,266,883	59,842.87
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	36	2,906,698	145,334.90	39	2,756,798	130,950.83
81 Other Services	79	2,700,226	135,010.85	81	2,541,184	120,312.65
92 Public Administration	13	319,123	15,956.15	13	323,474	15,312.98
99 Unclassified	D	D	D	D	D	D
TOTAL	399	\$25,617,265	\$1,280,857.05	414	\$23,836,652	\$1,124,373.17
CASS						
11 Agriculture, Forestry, Fishing & Hunting	22	\$1,376,098	\$68,804.90	26	\$1,008,402	\$46,834.48
21 Mining	D	D	D	D	D	D
22 Utilities	23	12,497,903	624,895.15	23	\$9,413,335	\$428,680.39
23 Construction	31	402,058	20,102.90	30	351,420	16,968.16
31-33 Manufacturing	28	1,543,163	77,158.15	26	1,446,317	71,570.45
42 Wholesale Trade	35	3,483,999	175,239.95	34	3,592,451	168,432.06
44-46 Retail Trade	353	32,720,700	1,636,235.00	343	32,982,322	1,541,529.88
48-49 Transportation & Warehousing	55	665,826	33,291.30	51	861,504	41,098.89
51 Information	10	61,427	3,071.35	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	25	347,882	17,394.10	21	387,965	18,473.61
56 Admin, Support, Waste Mgt & Remed Servs	22	1,147,676	57,409.40	23	604,085	29,127.36
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	17,310	865.50	D	D	D
71 Arts, Entertainment & Recreation	21	9,811,943	492,859.15	18	9,119,440	436,141.78
72 Accommodation & Food Services	59	11,035,958	554,847.90	65	11,341,196	531,748.53
81 Other Services	149	2,853,750	144,687.50	140	2,993,161	141,426.97
92 Public Administration	12	866,773	44,338.65	12	938,413	44,669.17
99 Unclassified	D	D	D	12	536,514	24,157.89
TOTAL	887	\$81,692,981	\$4,094,226.65	862	\$82,037,576	\$3,839,578.83

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
CEDAR							
11	Agriculture, Forestry, Fishing & Hunting	11	\$742,759	\$37,137.95	14	\$684,596	\$32,540.80
21	Mining	D	D	D	D	D	D
22	Utilities	11	4,945,059	247,252.95	12	5,470,605	253,624.38
23	Construction	19	2,071,381	105,369.05	18	2,216,837	102,945.67
31-33	Manufacturing	D	D	D	10	78,616	3,709.12
42	Wholesale Trade	35	3,685,124	184,254.55	32	3,455,692	160,908.09
44-46	Retail Trade	165	11,886,567	594,328.35	179	11,896,125	563,484.77
48-49	Transportation & Warehousing	20	86,308	4,315.40	21	40,618	1,920.52
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	12	195,103	9,755.15	10	186,216	8,887.79
56	Admin, Support, Waste Mgt & Remed Servs	15	140,319	7,015.95	14	74,050	3,560.85
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	10	973,532	48,676.60	D	D	D
72	Accommodation & Food Services	30	2,607,593	130,379.65	30	2,582,920	122,851.97
81	Other Services	90	3,251,559	162,577.55	95	3,729,799	177,745.29
92	Public Administration	D	D	D	D	D	D
TOTAL		462	\$32,197,534	\$1,611,674.65	475	\$32,969,796	\$1,553,940.69
CHASE							
11	Agriculture, Forestry, Fishing & Hunting	14	\$109,531	\$5,476.55	13	\$112,172	\$5,419.46
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	10	154,634	7,731.70	12	119,737	5,724.60
42	Wholesale Trade	13	3,237,722	161,886.10	12	3,160,438	150,374.90
44-46	Retail Trade	104	13,513,108	675,655.40	106	13,753,061	644,184.51
48-49	Transportation & Warehousing	D	D	D	D	D	D
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	11	289,232	13,948.85
72	Accommodation & Food Services	20	1,755,294	87,764.70	16	1,577,671	75,006.34
81	Other Services	48	2,495,923	124,817.98	49	2,588,269	122,352.63
92	Public Administration	D	D	D	D	D	D
TOTAL		270	\$26,477,089	\$1,323,876.28	271	\$26,216,523	\$1,233,784.09
CHERRY							
11	Agriculture, Forestry, Fishing & Hunting	13	\$244,626	\$12,231.30	14	\$283,785	\$13,225.41
22	Utilities	D	D	D	D	D	D
23	Construction	12	1,004,469	50,223.45	14	1,072,349	51,691.98
31-33	Manufacturing	12	621,689	31,084.45	12	682,327	32,540.72
42	Wholesale Trade	25	2,865,294	143,264.70	20	2,190,394	104,401.64
44-46	Retail Trade	153	24,611,701	1,230,585.02	135	150	22,960,842.00
48-49	Transportation & Warehousing	11	249,729	12,486.45	13	205,968	9,852.50
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	10	147,145	6,989.11
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	11	27,770	1,388.50	11	28,195	1,346.09
71	Arts, Entertainment & Recreation	16	517,162	25,858.10	15	521,922	25,212.84
72	Accommodation & Food Services	57	7,687,058	384,352.90	51	7,194,125	344,912.74
81	Other Services	67	1,517,219	75,860.95	63	1,406,719	67,025.23
92	Public Administration	D	D	D	D	D	D
TOTAL		425	\$59,130,204	\$2,956,510.16	407	\$53,631,328	\$2,506,895.48
CHEYENNE							
11	Agriculture, Forestry, Fishing & Hunting	16	\$785,837	\$39,291.85	15	\$1,051,104	\$50,224.68
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	20	644,330	32,216.50	21	649,222	30,932.07
31-33	Manufacturing	21	856,977	42,848.85	19	743,142	34,009.25
42	Wholesale Trade	20	1,423,537	71,176.85	18	1,618,003	77,151.40
44-46	Retail Trade	213	82,366,287	4,118,656.46	209	78,246,466	3,563,740.19
48-49	Transportation & Warehousing	15	396,068	19,803.40	17	273,529	13,229.54
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	13	224,958	11,247.90	12	215,045	10,302.55
56	Admin, Support, Waste Mgt & Remed Servs	15	858,502	42,925.10	14	849,796	40,694.24
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	53	14,778,376	738,918.80	47	11,089,822	531,960.70
81	Other Services	96	3,047,817	152,390.85	103	2,905,289	139,295.55
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	10	177,633	8,451.28
TOTAL		545	\$122,338,155	\$6,117,249.86	537	\$113,779,744	\$5,245,806.59

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
CLAY						
11 Agriculture, Forestry, Fishing & Hunting	20	\$94,960	\$4,748.00	22	\$87,389	\$4,156.12
22 Utilities	D	D	D	D	D	D
23 Construction	15	1,707,102	85,355.10	19	1,789,709	86,505.46
31-33 Manufacturing	16	697,917	34,895.85	15	653,525	30,917.93
42 Wholesale Trade	23	3,765,425	188,271.25	25	3,916,340	184,475.37
44-46 Retail Trade	126	7,711,898	386,294.90	124	7,941,850	377,694.60
48-49 Transportation & Warehousing	31	337,766	16,888.30	25	339,041	16,146.39
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	11	2,363,645	118,182.25	11	2,237,283	102,282.22
56 Admin, Support, Waste Mgt & Remed Servs	10	91,910	4,595.50	12	96,808	4,644.40
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	1,671,777	84,948.85	26	1,836,959	87,310.52
81 Other Services	86	1,885,172	94,258.60	88	1,982,254	94,434.68
92 Public Administration	12	1,672,985	83,649.25	11	1,655,434	78,435.21
Total	414	\$26,219,662	\$1,313,043.10	411	\$27,249,932	\$1,281,847.27
Colfax						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	15	\$1,622,901	\$81,145.05	12	\$1,329,347	\$63,593.08
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	25	3,471,748	173,587.40	26	3,292,010	155,014.58
44-46 Retail Trade	161	14,786,118	740,755.87	155	14,160,993	665,482.67
48-49 Transportation & Warehousing	25	4,310	215.50	23	18,187	862.53
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	501,045	25,052.25	10	489,740	23,350.89
72 Accommodation & Food Services	44	4,646,714	232,335.70	44	5,089,556	241,872.38
81 Other Services	91	2,485,611	124,280.55	90	2,385,665	113,793.26
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	438	\$33,713,212	\$1,687,102.97	424	\$32,538,871	\$1,532,773.11
CUMING						
11 Agriculture, Forestry, Fishing & Hunting	13	\$777,789	\$38,889.20	11	\$595,256	\$26,837.07
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	1,434,957	72,029.85	21	1,468,591	70,251.32
31-33 Manufacturing	21	2,919,330	145,966.50	23	2,917,755	138,417.09
42 Wholesale Trade	24	4,477,293	223,864.65	26	3,539,448	170,410.37
44-46 Retail Trade	159	17,036,522	852,322.10	161	16,588,857	781,205.06
48-49 Transportation & Warehousing	20	114,180	5,709.00	22	548,551	24,977.49
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	15	280,427	14,021.35	13	254,223	12,158.16
56 Admin, Support, Waste Mgt & Remed Servs	12	881,488	44,074.40	11	905,613	42,997.34
62 Health Care & Social Assistance	12	60,796	3,039.80	11	61,602	2,915.14
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	36	5,180,753	259,037.65	36	5,483,499	260,296.94
81 Other Services	92	4,141,160	207,312.60	98	4,167,330	198,415.82
92 Public Administration	10	3,035,437	151,771.85	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	479	\$62,713,885	\$3,137,486.60	482	\$58,855,464	\$2,751,658.93
CUSTER						
11 Agriculture, Forestry, Fishing & Hunting	23	\$83,913	\$4,195.65	23	\$69,416	\$3,220.82
21 Mining	D	D	D	D	D	D
22 Utilities	10	11,022,320	551,116.00	10	10,393,745	489,037.11
23 Construction	24	2,632,002	131,600.10	22	2,110,123	100,661.16
31-33 Manufacturing	18	2,223,300	111,165.00	19	1,475,735	69,826.49
42 Wholesale Trade	36	5,695,384	284,769.20	37	5,460,130	259,233.31
44-46 Retail Trade	248	25,479,469	1,273,973.45	249	24,592,132	1,160,436.96
48-49 Transportation & Warehousing	28	16,038	801.90	24	26,653	1,266.14
51 Information	10	1,237,662	61,883.10	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	18	604,449	30,222.45	20	532,060	25,384.47
56 Admin, Support, Waste Mgt & Remed Servs	21	835,885	41,794.25	20	1,550,224	72,270.69
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	323,798	16,189.90	14	324,302	15,460.11
72 Accommodation & Food Services	57	6,365,349	321,645.10	65	6,271,858	298,584.19
81 Other Services	143	3,358,206	167,910.28	148	3,211,341	152,334.31
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	687	\$61,231,127	\$3,064,933.98	694	\$58,574,063	\$2,772,949.47

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
DAKOTA						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	28	\$1,675,688	\$83,784.40	29	\$1,538,839	\$72,943.23
31-33 Manufacturing	40	4,875,600	243,780.00	37	4,574,648	215,756.94
42 Wholesale Trade	14	993,984	49,699.20	14	1,100,894	52,355.75
44-46 Retail Trade	253	60,043,020	3,003,398.11	247	58,602,208	2,698,386.13
48-49 Transportation & Warehousing	19	628,838	41,171.90	20	519,778	24,842.50
51 Information	14	6,246,948	312,347.40	12	10,081,232	462,039.68
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Servs	18	911,496	45,567.15	22	996,952	47,762.64
56 Admin, Support, Waste Mgt & Remed Servs	21	1,329,329	66,466.45	24	1,207,764	57,504.37
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	1,425,763	71,288.15	14	1,510,774	71,733.86
72 Accommodation & Food Services	58	18,076,978	920,287.90	56	18,842,492	893,371.56
81 Other Services	104	3,209,721	160,486.05	102	2,744,820	130,878.22
92 Public Administration	10	7,970,386	398,519.30	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	629	\$109,789,022	\$5,516,859.56	624	\$111,389,172	\$5,183,897.91
DAWES						
22 Utilities	D	D	D	D	D	D
23 Construction	25	\$337,365	\$16,868.25	20	\$300,958	\$14,396.04
31-33 Manufacturing	17	173,282	8,664.10	15	153,968	7,281.75
42 Wholesale Trade	12	418,031	20,901.55	13	447,362	21,295.90
44-46 Retail Trade	178	36,495,292	1,831,504.60	174	36,235,197	1,665,799.18
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	11	362,891	16,954.94
56 Admin, Support, Waste Mgt & Remed Servs	26	2,869,491	143,474.55	27	2,673,949	127,099.11
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	37,206	1,860.30	12	42,714	2,023.13
71 Arts, Entertainment & Recreation	14	1,794,430	89,721.50	14	1,773,080	85,002.33
72 Accommodation & Food Services	52	10,851,886	542,594.30	57	12,020,606	573,676.10
81 Other Services	103	1,651,292	82,564.60	108	1,938,942	91,460.65
92 Public Administration	D	D	D	D	D	D
TOTAL	492	\$67,792,203	\$3,396,350.15	498	\$66,515,443	\$3,088,060.28
DAWSON						
11 Agriculture, Forestry, Fishing & Hunting	31	\$775,075	\$38,753.75	29	\$507,722	\$24,025.04
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	40	4,758,332	237,916.60	41	3,767,107	177,705.41
31-33 Manufacturing	43	2,739,487	136,974.35	38	2,619,726	124,040.57
42 Wholesale Trade	42	11,213,238	560,970.95	40	11,134,652	522,977.86
44-46 Retail Trade	383	77,422,630	3,871,131.50	373	78,012,522	3,628,896.25
48-49 Transportation & Warehousing	47	612,178	33,908.90	49	553,281	26,384.77
51 Information	16	4,534,054	226,702.70	11	4,582,423	209,649.88
52 Finance & Insurance	10	90,504	4,525.20	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	27	911,556	45,577.80	24	918,362	43,833.05
56 Admin, Support, Waste Mgt & Remed Servs	14	791,198	39,559.90	20	1,312,771	61,300.13
62 Health Care & Social Assistance	19	154,846	7,742.30	20	113,628	5,380.79
71 Arts, Entertainment & Recreation	23	1,060,436	53,021.80	21	720,810	34,622.60
72 Accommodation & Food Services	100	20,443,986	1,025,373.30	94	20,253,581	953,037.36
81 Other Services	180	7,886,309	394,315.45	178	8,256,503	391,491.32
92 Public Administration	13	4,952,689	248,839.45	13	4,596,394	219,020.80
99 Unclassified	14	1,037,032	51,851.60	11	609,851	27,709.69
TOTAL	1,025	\$165,087,329	\$8,262,354.50	994	\$160,777,221	\$7,522,271.86
DEUEL						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	47	\$9,015,697	\$450,784.85	43	\$9,004,534	\$425,165.50
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	1,382,251	69,112.55	16	1,229,297	58,730.34
81 Other Services	23	401,150	20,057.50	22	442,034	21,128.14
92 Public Administration	D	D	D	D	D	D
TOTAL	132	\$13,550,322	\$677,516.10	122	\$13,077,035	\$616,870.21

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
DIXON						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$668,583	\$33,429.15	12	\$710,760	\$34,271.04
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	15	730,051	36,502.55	14	689,295	31,228.97
44-46 Retail Trade	72	2,847,261	142,363.05	68	2,619,803	124,270.61
51 Information	D	D	D	D	D	D
52 Finance & Insurance	1	3,199	159.95	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	10	79,937	3,996.85	11	117,070	5,597.09
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	1,483,656	74,552.80	18	1,311,408	62,522.38
81 Other Services	52	740,900	37,045.00	51	718,527	36,648.21
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	238	\$9,213,031	\$461,021.55	235	\$11,199,140	\$526,181.86
DODGE						
11 Agriculture, Forestry, Fishing & Hunting	19	\$148,769	\$7,438.45	21	\$442,505	\$20,317.05
21 Mining	D	D	D	D	D	D
22 Utilities	15	21,345,152	1,067,257.60	15	21,214,446	1,002,835.81
23 Construction	45	4,891,646	244,582.30	50	5,332,279	250,311.14
31-33 Manufacturing	61	9,983,706	508,638.00	61	9,656,716	461,507.89
42 Wholesale Trade	69	22,512,857	1,125,642.85	66	19,627,317	924,525.74
44-46 Retail Trade	587	173,291,218	8,688,339.77	586	169,950,061	7,847,418.03
48-49 Transportation & Warehousing	59	361,922	18,096.10	60	337,097	16,493.33
51 Information	16	14,186,094	709,304.70	13	12,961,980	586,779.82
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	14	2,920,394	146,019.70	15	2,823,107	130,952.13
54 Professional, Scientific & Tech Servs	44	5,799,468	289,973.40	39	4,658,995	222,126.12
56 Admin, Support, Waste Mgt & Remed Servs	49	5,010,268	250,513.40	53	4,830,839	228,269.37
61 Educational Services	10	546,367	27,318.35	D	D	D
62 Health Care & Social Assistance	27	348,497	17,424.85	28	329,930	15,689.95
71 Arts, Entertainment & Recreation	35	2,989,007	155,550.35	30	2,881,711	137,039.44
72 Accommodation & Food Services	141	36,212,262	1,826,663.10	135	34,590,246	1,623,499.71
81 Other Services	272	11,502,319	579,860.94	261	11,772,520	561,775.88
92 Public Administration	13	452,205	22,610.25	13	391,393	18,685.68
99 Unclassified	13	595,456	29,772.80	15	945,781	44,018.37
TOTAL	1,509	\$313,557,228	\$15,737,987.96	1,484	\$303,720,851	\$14,137,924.80
DOUGLAS						
11 Agriculture, Forestry, Fishing & Hunting	59	\$13,070,822	\$683,316.90	66	\$11,394,169	\$550,351.52
21 Mining	11	2,122,443	106,122.15	16	2,005,395	91,757.20
22 Utilities	28	535,314,317	26,765,715.85	28	479,269,560	21,919,698.71
23 Construction	491	81,830,312	4,102,840.60	499	82,710,536	3,940,019.66
31-33 Manufacturing	696	300,489,906	15,073,279.80	711	300,847,233	14,223,333.16
42 Wholesale Trade	640	525,988,243	26,375,456.69	644	530,887,664	24,894,999.64
44-46 Retail Trade	4,980	2,776,822,104	138,883,435.58	4,896	2,745,006,903	127,085,835.89
48-49 Transportation & Warehousing	300	8,610,946	431,912.30	284	8,596,321	408,149.05
51 Information	240	435,203,539	23,230,328.95	184	423,967,627	19,871,383.24
52 Finance & Insurance	177	85,524,587	4,351,426.13	169	69,316,576	3,295,279.73
53 Real Estate & Rental & Leasing	250	119,066,255	5,955,744.75	238	109,814,992	5,104,811.99
54 Professional, Scientific & Tech Servs	935	191,444,671	9,655,396.78	904	216,065,228	9,986,837.19
55 Management of Co & Enterprises	16	75,979	3,798.95	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	707	133,991,883	6,718,577.62	760	141,339,469	6,731,919.54
61 Educational Services	73	13,066,240	653,312.00	68	12,461,019	601,453.89
62 Health Care & Social Assistance	275	19,157,555	958,102.75	273	16,300,372	772,418.10
71 Arts, Entertainment & Recreation	262	86,909,754	4,372,424.33	237	82,121,744	3,881,059.16
72 Accommodation & Food Services	1,336	683,904,669	34,320,373.46	1,281	663,941,233	31,159,467.44
81 Other Services	1,656	150,715,477	7,566,791.75	1,663	157,916,355	7,455,913.64
92 Public Administration	24	17,990,446	899,522.30	23	12,707,015	606,254.70
99 Unclassified	131	13,457,067	674,154.56	129	12,297,050	569,335.91
TOTAL	13,287	\$6,194,757,215	\$311,782,034.20	13,079	\$6,078,976,449	\$283,150,728.83

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
DUNDY							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	59	\$2,310,061	\$115,503.05	66	\$2,300,814	\$108,942.48
51	Information	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	11	958,692	47,934.60	11	937,495	44,695.87
81	Other Services	21	419,577	20,978.49	22	459,521	21,806.82
92	Public Administration	D	D	D	D	D	D
TOTAL		144	\$7,434,707	\$371,734.99	151	\$7,236,185	\$342,732.15
FILLMORE							
11	Agriculture, Forestry, Fishing & Hunting	13	\$1,401,600	\$70,080.00	14	\$1,079,785	\$50,369.68
22	Utilities	D	D	D	D	D	D
23	Construction	14	2,030,719	101,535.95	16	1,512,796	71,213.76
31-33	Manufacturing	13	198,113	18,693.65	13	242,143	11,664.32
42	Wholesale Trade	27	2,517,575	125,878.75	27	3,859,835	181,644.14
44-46	Retail Trade	126	11,898,573	594,928.65	134	10,208,213	479,795.61
48-49	Transportation & Warehousing	19	45,357	2,267.85	19	\$32,606	1,567.88
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	10	354,146	17,001.80
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	13	1,612,045	76,436.23
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	30	3,541,082	177,054.10	35	3,185,428	150,323.58
81	Other Services	84	2,118,991	105,949.54	85	1,978,418	93,531.95
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		394	\$29,214,360	\$1,469,505.24	415	\$29,237,786	\$1,369,830.08
FRANKLIN							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	11	\$394,995	\$19,142.35
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	15	\$987,267	\$49,363.35	15	984,656	46,603.27
44-46	Retail Trade	66	3,455,710	172,785.50	72	3,577,027	169,975.40
48-49	Transportation & Warehousing	D	D	D	D	D	D
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
72	Accommodation & Food Services	16	1,080,321	63,850.05	14	1,050,529	49,789.96
81	Other Services	46	751,330	37,566.50	49	708,702	33,645.49
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		207	\$10,359,900	\$527,829.00	217	\$10,327,150	\$488,477.62
FRONTIER							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	14	\$1,141,942	\$57,097.10	D	D	D
44-46	Retail Trade	63	2,608,453	130,422.65	64	\$2,720,766	\$128,355.61
51	Information	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61	Educational Services	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	13	1,001,741	50,087.05	12	894,738	42,571.23
81	Other Services	38	994,754	49,737.70	35	1,028,425	47,220.60
92	Public Administration	D	D	D	D	D	D
TOTAL		179	\$8,660,178	\$433,008.90	169	\$8,355,007	\$390,978.77

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
FURNAS						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$28,823	\$1,299.77
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$364,073	\$18,187.70	12	414,289	19,938.70
31-33 Manufacturing	D	D	D	11	36,067	1,715.85
42 Wholesale Trade	21	2,972,375	148,618.75	22	3,252,856	153,020.87
44-46 Retail Trade	121	9,267,093	463,354.65	124	8,374,130	393,682.42
48-49 Transportation & Warehousing	13	33,550	1,677.50	10	27,602	1,306.72
51 Information	14	2,878,534	143,926.70	15	3,548,329	169,146.15
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	39	2,269,342	113,467.10	31	2,150,487	102,313.00
81 Other Services	68	1,829,055	91,452.75	72	1,630,334	77,051.99
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	354	\$27,923,428	\$1,399,938.47	358	\$26,483,919	\$1,248,708.96
GAGE						
11 Agriculture, Forestry, Fishing & Hunting	24	\$429,382	\$21,469.10	29	\$387,878	\$18,367.57
21 Mining	D	D	D	D	D	D
22 Utilities	20	20,435,549	1,021,777.45	18	16,231,039	752,892.63
23 Construction	35	3,387,039	169,351.95	32	3,993,216	183,450.93
31-33 Manufacturing	48	3,088,770	334,791.50	47	3,422,774	170,880.24
42 Wholesale Trade	38	9,648,556	482,427.80	37	8,948,553	423,101.19
44-46 Retail Trade	428	84,800,698	4,240,265.15	410	73,216,650	3,439,487.10
48-49 Transportation & Warehousing	29	310,782	15,539.10	28	268,192	12,841.29
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	10	466,019	22,069.52
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	25	1,483,931	74,196.55	24	1,728,258	80,380.64
56 Admin, Support, Waste Mgt & Remed Servs	25	390,408	19,520.40	27	420,638	19,838.06
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	21	486,619	24,330.95	21	428,309	20,404.00
71 Arts, Entertainment & Recreation	16	1,144,586	57,229.30	17	1,318,402	62,609.97
72 Accommodation & Food Services	72	17,196,528	859,826.40	68	16,272,815	770,747.55
81 Other Services	211	6,506,869	325,677.45	224	6,789,948	321,553.70
92 Public Administration	13	343,263	17,163.15	13	317,483	15,085.28
99 Unclassified	12	569,358	28,467.90	16	581,591	27,524.20
TOTAL	1,055	\$162,653,717	\$8,313,603.10	1,048	\$147,631,741	\$6,921,528.95
GARDEN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$75,562	\$3,586.20
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	50	\$3,693,929	\$184,696.45	53	\$3,498,814	\$164,337.67
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	0	\$0	\$0.00
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	1,221,321	61,066.05	14	1,183,223	56,510.64
81 Other Services	34	658,793	32,939.65	31	694,842	33,307.95
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	157	\$7,935,900	\$396,795.00	156	\$8,004,625	\$374,949.56
GARFIELD						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	\$97,940	\$4,897.00	11	\$69,422	\$3,250.12
44-46 Retail Trade	61	4,739,400	236,970.00	60	4,458,664	211,710.44
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	14	1,120,890	56,044.50	14	1,208,153	57,571.28
81 Other Services	27	1,390,619	69,530.95	29	1,113,220	53,116.09
TOTAL	162	\$10,464,460	\$523,223.00	161	\$10,251,543	\$487,945.68

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
GOSPER							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	39	\$811,558	\$40,577.90	41	\$756,712	\$36,066.32
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	D	D	D	D	D	D
81	Other Services	15	433,522	21,676.10	15	1,199,785	57,955.85
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		104	\$4,532,558	\$226,627.90	101	\$6,558,471	\$306,910.69
GRANT							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	25	\$2,138,021	\$106,901.05	24	\$1,669,163	\$78,010.13
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	D	D	D	D	D	D
81	Other Services	14	326,762	16,338.10	14	344,088	16,372.76
92	Public Administration	D	D	D	D	D	D
TOTAL		65	\$3,494,041	\$174,702.05	61	\$2,981,805	\$140,618.42
GREELEY							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	13	\$1,464,596	\$73,229.80	12	\$1,521,444	\$70,869.08
44-46	Retail Trade	43	2,993,739	149,686.94	45	2,963,237	141,652.64
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	17	828,570	41,428.50	16	924,349	44,041.31
81	Other Services	36	1,517,153	75,857.65	35	1,372,432	65,175.53
92	Public Administration	D	D	D	D	D	D
TOTAL		163	\$8,288,896	\$414,444.79	154	\$8,272,598	\$392,014.68
HALL							
11	Agriculture, Forestry, Fishing & Hunting	15	\$908,933	\$45,446.65	14	\$860,313	\$40,031.85
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	103	11,168,284	558,414.20	105	10,709,517	509,732.91
31-33	Manufacturing	94	30,069,045	1,503,452.25	93	29,031,799	1,352,630.44
42	Wholesale Trade	111	52,157,244	2,607,862.20	118	46,079,214	2,153,351.15
44-46	Retail Trade	922	377,737,681	18,907,817.30	904	372,052,190	17,058,538.60
48-49	Transportation & Warehousing	82	2,832,537	141,626.85	82	2,826,964	134,002.23
51	Information	29	27,332,356	1,367,071.80	28	22,770,849	1,029,003.10
52	Finance & Insurance	17	1,609,853	80,492.65	17	610,654	29,299.28
53	Real Estate & Rental & Leasing	34	9,276,202	463,810.10	34	8,439,158	396,048.55
54	Professional, Scientific & Tech Servs	82	6,465,695	323,155.14	84	6,606,057	312,023.32
56	Admin, Support, Waste Mgt & Remed Servs	60	8,058,574	402,928.70	64	7,742,225	365,712.72
61	Educational Services	15	279,539	13,976.95	17	356,823	17,173.80
62	Health Care & Social Assistance	48	1,165,809	58,290.45	43	989,926	45,238.94
71	Arts, Entertainment & Recreation	37	5,289,445	264,472.25	34	5,443,034	258,708.13
72	Accommodation & Food Services	185	67,376,748	3,376,100.90	177	63,047,070	2,962,447.33
81	Other Services	343	20,302,296	1,015,096.23	336	20,238,220	953,666.50
92	Public Administration	13	1,527,168	76,358.40	13	1,288,399	61,673.59
99	Unclassified	14	1,431,026	71,551.30	21	1,451,340	68,473.23
TOTAL		2,215	\$683,534,179	\$34,205,211.52	2,196	\$650,047,606	\$30,074,659.76

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
HAMILTON						
11 Agriculture, Forestry, Fishing & Hunting	15	\$39,339	\$1,966.95	13	\$100,878	\$4,957.56
22 Utilities	D	D	D	D	D	D
23 Construction	21	920,657	46,032.85	22	1,015,667	48,457.57
31-33 Manufacturing	35	1,992,608	99,630.40	37	2,641,364	125,128.39
42 Wholesale Trade	30	5,417,762	270,888.10	27	4,921,416	226,459.75
44-46 Retail Trade	169	9,995,922	499,796.10	155	9,886,206	468,541.69
48-49 Transportation & Warehousing	27	5,855	292.75	24	1,568	78.40
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	12	380,614	19,030.70	13	384,745	18,018.05
56 Admin, Support, Waste Mgt & Remed Servs	22	687,779	34,388.95	23	959,008	45,110.99
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	1,445,759	72,287.95	10	1,466,231	69,842.44
72 Accommodation & Food Services	26	3,734,506	190,925.30	24	3,878,430	184,397.23
81 Other Services	80	2,397,071	119,853.55	88	2,284,767	108,174.72
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	492	\$33,604,113	\$1,684,405.65	479	\$35,580,792	\$1,673,805.93
HARLAN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$238,666	\$13,208.30	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	91	5,045,866	252,293.20	87	\$4,769,116	\$226,183.50
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	12	591,402	29,570.10	14	482,054	22,862.33
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	2,130,976	106,548.80	27	2,100,068	100,178.58
81 Other Services	49	753,589	37,677.93	49	1,191,636	56,236.58
92 Public Administration	D	D	D	D	D	D
TOTAL	235	\$10,067,237	\$504,635.23	233	\$11,012,377	\$519,164.22
HAYES						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	39	\$924,798	\$46,239.90	38	\$859,350	\$41,017.03
HITCHCOCK						
11 Agriculture, Forestry, Fishing & Hunting	10	\$287,612	\$14,380.60	10	\$47,071	\$2,153.67
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	61	2,454,320	122,716.00	61	2,314,839	110,242.19
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	11	441,468	20,824.46
72 Accommodation & Food Services	18	839,607	41,980.35	20	851,204	40,533.90
81 Other Services	33	271,662	13,583.10	40	637,004	30,587.00
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	179	\$8,137,946	\$406,897.30	184	\$7,653,722	\$363,500.14
HOLT						
11 Agriculture, Forestry, Fishing & Hunting	22	\$924,510	\$46,225.50	21	\$851,878	\$39,580.01
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	41	2,208,506	111,065.30	42	1,825,565	87,227.77
31-33 Manufacturing	33	1,691,305	84,565.25	29	2,525,256	120,585.16
42 Wholesale Trade	44	7,988,032	399,341.48	46	8,109,597	384,625.66
44-46 Retail Trade	262	28,235,742	1,411,786.02	256	28,698,324	1,344,979.04
48-49 Transportation & Warehousing	55	147,351	7,367.35	49	201,240	9,467.03
51 Information	11	2,022,355	101,117.75	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	14	499,471	24,973.55	16	636,836	29,677.09
56 Admin, Support, Waste Mgt & Remed Servs	18	1,059,524	52,976.20	20	1,182,632	55,853.16
62 Health Care & Social Assistance	15	135,924	6,796.20	14	96,991	4,600.19
71 Arts, Entertainment & Recreation	15	820,447	41,022.35	15	871,467	41,602.16
72 Accommodation & Food Services	52	7,150,745	357,537.25	49	7,872,599	382,830.34
81 Other Services	168	6,579,833	329,600.65	171	6,574,399	312,816.44
92 Public Administration	10	403,677	20,183.85	10	418,737	19,836.60
99 Unclassified	D	D	D	11	397,950	19,000.73
TOTAL	798	\$75,963,729	\$3,804,888.25	786	\$73,939,782	\$3,481,008.33

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
HOOKER							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	26	\$1,339,703	\$66,985.15	28	\$1,375,659	\$65,051.05
51	Information	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	D	D	D	D	D	D
81	Other Services	20	261,723	13,086.15	19	347,421	16,600.33
	TOTAL	74	\$4,992,878	\$249,643.90	74	\$4,457,892	\$214,004.84
HOWARD							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	15	\$457,450	\$22,872.50	15	\$566,667	\$27,104.35
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	12	2,265,532	113,258.60	11	1,941,264	74,286.67
44-46	Retail Trade	95	7,977,254	398,862.70	99	8,415,043	398,307.98
48-49	Transportation & Warehousing	D	D	D	10	6,831	320.09
51	Information	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	36	3,018,495	150,924.75	34	3,124,303	151,866.13
81	Other Services	58	1,002,422	50,120.11	54	903,619	42,993.76
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
	TOTAL	275	\$20,472,744	\$1,024,637.21	271	\$19,633,565	\$914,846.69
JEFFERSON							
11	Agriculture, Forestry, Fishing & Hunting	10	\$237,843	\$11,892.15	13	\$201,087	\$9,359.49
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	26	531,484	26,574.20	23	510,958	24,487.17
31-33	Manufacturing	15	3,231,906	161,595.30	16	3,961,712	186,988.00
42	Wholesale Trade	16	2,358,481	117,924.05	16	2,505,956	119,583.95
44-46	Retail Trade	161	23,284,434	1,164,221.70	160	24,945,398	1,151,623.91
48-49	Transportation & Warehousing	13	2,736,833	136,841.65	14	2,692,315	127,891.37
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	30	5,442,595	272,129.75	31	5,272,144	249,967.76
81	Other Services	98	1,828,621	91,431.05	101	1,901,120	88,776.64
92	Public Administration	12	212,393	10,619.65	12	191,250	9,142.61
99	Unclassified	13	2,144,739	107,236.95	13	2,167,553	97,540.16
	TOTAL	432	\$51,886,571	\$2,594,328.55	444	\$53,414,336	\$2,492,910.73
JOHNSON							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	10	\$462,290	\$22,422.47
31-33	Manufacturing	10	\$346,349	\$17,317.45	D	D	D
42	Wholesale Trade	15	1,065,090	53,254.50	16	1,100,467	52,206.10
44-46	Retail Trade	83	7,050,185	352,659.25	82	7,844,438	374,831.92
48-49	Transportation & Warehousing	D	D	D	D	D	D
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	21	2,062,887	103,144.35	21	1,786,976	86,990.32
81	Other Services	60	856,552	42,852.60	60	857,705	40,544.25
92	Public Administration	D	D	D	D	D	D
	TOTAL	256	\$14,817,085	\$741,024.51	255	\$15,454,160	\$736,164.24

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
KEARNEY						
11 Agriculture, Forestry, Fishing & Hunting	14	\$319,233	\$15,961.65	14	\$362,690	\$16,410.03
22 Utilities	D	D	D	D	D	D
23 Construction	18	963,321	48,166.05	18	932,043	44,086.68
31-33 Manufacturing	18	2,344,294	117,214.70	16	2,450,270	116,128.61
42 Wholesale Trade	19	492,422	24,621.10	21	530,740	25,311.71
44-46 Retail Trade	110	7,756,695	387,834.75	104	8,011,438	379,143.64
48-49 Transportation & Warehousing	11	284,210	14,210.50	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	2,533,203	126,660.15	16	2,667,685	126,994.83
81 Other Services	60	3,491,301	174,565.05	63	3,908,914	186,872.17
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	316	\$24,794,586	\$1,239,729.30	311	\$24,952,794	\$1,180,419.30
KEITH						
11 Agriculture, Forestry, Fishing & Hunting	16	\$341,630	\$17,081.50	14	\$427,978	\$20,612.94
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	24	486,454	24,322.70	24	552,195	26,436.94
31-33 Manufacturing	12	488,148	24,407.40	12	495,796	23,567.55
42 Wholesale Trade	20	3,202,227	160,111.35	20	4,253,852	201,814.14
44-46 Retail Trade	204	34,461,644	1,723,082.20	200	34,765,787	1,608,340.72
48-49 Transportation & Warehousing	10	210,638	10,531.90	D	D	D
51 Information	11	2,872,304	143,615.20	13	2,730,334	124,222.19
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	10	442,482	22,124.10	11	410,333	19,725.49
56 Admin, Support, Waste Mgt & Remed Servs	13	1,516,128	75,806.40	16	1,700,580	79,671.24
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	406,428	20,904.38	13	514,008	24,268.73
72 Accommodation & Food Services	67	16,908,798	845,439.90	69	17,451,282	830,333.98
81 Other Services	87	3,072,345	153,617.25	89	3,113,713	147,791.39
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	530	\$76,012,917	\$3,801,228.83	531	\$77,565,222	\$3,627,348.06
KEYA PAHA						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	16	\$105,102	\$5,255.10	17	\$127,809	\$5,933.17
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	20	652,176	32,608.80	19	644,227	30,808.25
92 Public Administration	D	D	D	D	D	D
TOTAL	69	\$1,579,059	\$78,952.95	68	\$1,337,362	\$63,579.22
KIMBALL						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	\$115,117	\$5,755.85	11	\$92,169	\$4,365.90
31-33 Manufacturing	13	1,205,928	60,296.40	14	1,004,742	47,959.05
42 Wholesale Trade	10	1,645,314	82,265.70	D	D	D
44-46 Retail Trade	98	9,811,176	490,558.80	90	8,767,754	412,828.62
48-49 Transportation & Warehousing	D	D	D	10	18,327	893.62
51 Information	10	1,003,357	50,167.85	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	3,798,224	189,911.20	24	3,631,117	173,558.78
81 Other Services	45	767,988	38,399.40	41	748,951	35,769.26
92 Public Administration	D	D	D	D	D	D
TOTAL	278	\$23,084,261	\$1,154,213.05	257	\$21,670,038	\$1,021,313.57

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
KNOX							
11	Agriculture, Forestry, Fishing & Hunting	20	\$247,512	\$12,375.60	20	\$236,382	\$11,328.45
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	17	499,921	24,996.05	15	429,654	19,672.88
31-33	Manufacturing	11	901,580	45,079.00	12	1,008,111	48,730.59
42	Wholesale Trade	31	2,025,157	101,257.85	30	2,436,896	115,895.60
44-46	Retail Trade	188	13,448,489	672,433.11	181	13,983,345	659,310.48
48-49	Transportation & Warehousing	24	184,620	9,231.00	19	237,172	11,168.69
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	11	350,167	17,508.35	11	290,635	13,917.55
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	10	253,578	12,076.42
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	12	696,369	34,818.45	10	630,587	30,328.45
72	Accommodation & Food Services	43	3,781,500	193,391.59	47	3,971,843	188,839.48
81	Other Services	102	1,838,309	91,915.45	101	1,818,275	86,407.15
92	Public Administration	12	428,139	21,406.95	11	394,650	18,790.35
99	Unclassified	D	D	D	D	D	D
TOTAL		519	\$32,620,918	\$1,635,371.15	512	\$34,927,794	\$1,646,378.41
LANCASTER							
11	Agriculture, Forestry, Fishing & Hunting	69	\$5,405,349	\$270,267.45	73	\$5,676,214	\$263,474.03
21	Mining	D	D	D	D	D	D
22	Utilities	25	198,682,783	9,934,139.15	25	174,700,761	8,217,704.23
23	Construction	277	20,706,094	1,061,437.70	265	21,274,821	1,005,983.55
31-33	Manufacturing	389	117,451,793	5,873,505.92	392	127,673,086	5,921,295.97
42	Wholesale Trade	255	148,065,498	7,413,259.90	248	145,662,839	6,763,746.16
44-46	Retail Trade	3552	1,418,157,014	70,946,105.65	3511	1,352,203,262	62,247,683.97
48-49	Transportation & Warehousing	175	28,356,809	1,419,070.62	161	28,243,693	1,362,090.00
51	Information	116	165,903,616	8,304,180.80	110	151,265,932	6,850,992.73
52	Finance & Insurance	D	D	D	76	1,755,644	98,515.42
53	Real Estate & Rental & Leasing	125	35,672,059	1,783,635.95	130	31,268,686	1,439,827.71
54	Professional, Scientific & Tech Servs	440	47,853,780	2,421,555.96	417	51,100,810	2,502,939.01
55	Management of Co & Enterprises	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	376	50,555,102	2,539,638.10	399	54,601,709	2,536,365.72
61	Educational Services	66	27,166,087	1,358,304.35	67	19,626,855	960,931.67
62	Health Care & Social Assistance	180	4,348,161	217,408.05	176	5,166,418	245,010.04
71	Arts, Entertainment & Recreation	149	39,528,159	1,975,394.84	148	36,481,515	1,727,976.39
72	Accommodation & Food Services	694	331,225,427	16,571,420.35	671	314,155,475	14,670,451.58
81	Other Services	1,374	76,754,970	3,847,669.07	1,338	80,666,753	3,812,042.81
92	Public Administration	58	2,547,684	127,384.20	54	2,238,367	104,378.18
99	Unclassified	71	2,712,283	135,614.15	77	2,903,450	139,749.47
TOTAL		8,473	\$2,722,983,588	\$136,299,921.21	8,342	\$2,606,949,073	\$120,884,545.56
LINCOLN							
11	Agriculture, Forestry, Fishing & Hunting	22	\$376,820	\$18,841.00	22	\$612,484	\$28,464.06
22	Utilities	D	D	D	D	D	D
23	Construction	67	7,300,404	365,020.20	71	5,197,600	242,571.75
31-33	Manufacturing	31	2,981,286	149,064.30	33	3,987,384	188,037.19
42	Wholesale Trade	53	12,797,943	639,897.15	52	12,631,596	599,276.57
44-46	Retail Trade	583	170,706,245	8,535,312.25	567	164,060,884	7,537,525.78
48-49	Transportation & Warehousing	36	1,328,739	66,436.95	32	558,519	26,628.68
51	Information	22	16,803,966	840,198.30	18	14,677,971	663,819.45
52	Finance & Insurance	11	204,760	10,238.00	11	203,642	9,742.78
53	Real Estate & Rental & Leasing	19	4,027,843	201,392.15	14	3,408,883	161,674.36
54	Professional, Scientific & Tech Servs	42	1,502,441	75,122.05	38	2,346,844	111,758.97
56	Admin, Support, Waste Mgt & Remed Servs	49	3,858,276	192,913.80	58	4,285,902	203,403.60
61	Educational Services	D	D	D	13	47,107	2,132.09
62	Health Care & Social Assistance	33	266,223	13,311.15	28	245,477	11,675.49
71	Arts, Entertainment & Recreation	35	3,478,890	174,312.50	30	3,657,149	173,898.37
72	Accommodation & Food Services	121	45,975,621	2,302,152.05	119	44,083,876	2,076,802.59
81	Other Services	269	12,092,338	604,616.90	271	12,828,235	609,550.64
92	Public Administration	16	1,060,188	53,009.40	16	1,004,072	47,591.91
99	Unclassified	15	493,857	24,692.85	18	345,458	16,095.15
TOTAL		1,447	\$309,670,132	\$15,487,245.60	1,419	\$295,456,119	\$13,703,743.91

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
LOGAN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	15	\$994,205	\$49,710.25	19	\$871,627	\$41,537.19
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	52	\$1,598,239	\$79,911.95	57	\$1,315,310	\$62,634.36
LOUP						
23 Construction	D	D	D			
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	11	\$151,636	\$7,581.80	11	\$186,366	\$9,356.02
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	39	\$296,039	\$14,801.95	33	\$291,350	\$14,363.85
MADISON						
11 Agriculture, Forestry, Fishing & Hunting	29	\$722,243	\$36,112.15	30	\$757,601	\$34,568.63
22 Utilities	15	42,157,899	2,107,894.95	15	31,770,744	1,446,515.94
23 Construction	63	8,179,545	408,977.25	66	7,239,297	341,849.29
31-33 Manufacturing	67	7,417,590	371,415.50	68	6,851,062	324,341.77
42 Wholesale Trade	68	32,084,285	1,604,754.25	69	32,169,008	1,502,002.84
44-46 Retail Trade	648	230,099,300	11,511,146.17	630	227,600,763	10,443,420.71
48-49 Transportation & Warehousing	70	1,131,252	56,562.60	62	1,738,438	83,075.17
51 Information	23	15,461,988	773,099.40	20	13,859,146	637,937.66
52 Finance & Insurance	12	213,565	10,678.25	11	154,209	7,492.26
53 Real Estate & Rental & Leasing	22	2,169,110	108,455.50	22	2,271,433	105,270.58
54 Professional, Scientific & Tech Servs	37	2,091,570	104,578.50	40	2,868,907	136,308.67
56 Admin, Support, Waste Mgt & Remed Servs	60	5,118,880	255,944.00	68	5,172,278	243,832.26
61 Educational Services	12	1,099,767	54,988.35	13	920,037	43,810.00
62 Health Care & Social Assistance	45	721,154	36,057.70	40	836,378	38,246.65
71 Arts, Entertainment & Recreation	33	3,222,308	161,260.57	30	2,983,536	142,300.18
72 Accommodation & Food Services	121	39,102,266	1,970,373.78	121	39,180,246	1,858,802.66
81 Other Services	298	16,922,014	847,674.25	286	16,146,402	765,984.16
92 Public Administration	12	4,128,672	206,433.60	13	3,514,553	167,463.55
99 Unclassified	16	14,190	709.50	15	14,225	683.85
TOTAL	1,651	\$412,057,598	\$20,627,116.27	1,619	\$396,048,263	\$18,323,906.83
MCPHERSON						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	11	\$168,119	\$8,405.95	12	\$196,708	\$9,443.51
61 Educational Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	32	\$302,738	\$15,136.90	33	\$332,456	\$15,798.73
MERRICK						
11 Agriculture, Forestry, Fishing & Hunting	15	\$911,218	\$45,560.90	18	\$634,907	\$30,244.33
22 Utilities	D	D	D	D	D	D
23 Construction	11	528,052	26,402.60	13	490,306	23,473.17
31-33 Manufacturing	16	1,139,855	56,992.75	15	1,180,757	55,446.47
42 Wholesale Trade	16	1,802,163	90,108.15	18	1,669,520	79,380.94
44-46 Retail Trade	149	13,476,378	673,818.90	153	13,625,973	647,635.18
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	10	157,085	7,854.25	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	4,062,959	203,147.95	29	4,232,865	198,716.02
81 Other Services	66	1,467,698	73,384.90	66	1,660,539	78,605.94
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	387	\$29,835,647	\$1,491,782.35	392	\$29,789,372	\$1,409,667.91

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
MORRILL						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	10	\$849,981	\$42,499.05	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	17	1,405,381	70,269.05	19	1,479,364	70,742.12
44-46 Retail Trade	93	6,300,552	315,027.55	86	6,462,628	298,402.31
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	26	2,378,117	118,206.28	26	2,403,417	113,565.83
81 Other Services	42	1,573,473	78,673.65	41	1,501,207	71,304.30
92 Public Administration	D	D	D	D	D	D
TOTAL	253	\$19,740,570	\$986,328.88	247	\$19,362,239	\$904,920.75
NANCE						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	14	\$639,885	\$31,994.25	16	\$584,948	\$26,870.76
44-46 Retail Trade	61	3,106,676	155,333.80	56	3,092,743	147,010.68
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	299,289	14,964.45	D	D	D
72 Accommodation & Food Services	18	1,354,391	67,719.55	20	1,373,094	65,512.65
81 Other Services	42	1,071,752	53,587.60	38	1,114,014	52,928.32
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	204	\$10,771,201	\$538,560.05	193	\$10,364,188	\$484,343.67
NEMAHA						
11 Agriculture, Forestry, Fishing & Hunting	11	\$167,767	\$8,388.35	11	\$240,786	\$11,675.45
22 Utilities	D	D	D	D	D	D
23 Construction	10	913,837	45,691.85	D	D	D
31-33 Manufacturing	12	1,516,979	76,377.95	11	1,544,396	73,250.93
42 Wholesale Trade	16	2,166,162	108,308.10	16	2,040,782	96,312.40
44-46 Retail Trade	134	15,616,510	780,825.20	141	15,698,592	730,036.66
48-49 Transportation & Warehousing	11	267,607	13,380.35	11	253,073	12,010.49
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	10	198,782	9,939.10	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	11	507,981	24,192.92
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	331,104	17,355.20	12	339,026	16,392.87
72 Accommodation & Food Services	34	3,758,592	187,929.60	33	3,594,947	169,387.91
81 Other Services	74	2,143,236	107,161.60	71	2,441,099	115,626.08
92 Public Administration	D	D	D	D	D	D
TOTAL	376	\$33,462,459	\$1,690,678.45	376	\$32,894,422	\$1,539,618.85
NUCKOLLS						
11 Agriculture, Forestry, Fishing & Hunting	16	\$79,729	\$3,986.45	16	\$117,270	\$5,595.85
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	13	1,265,842	63,292.10	13	1,329,903	62,024.54
44-46 Retail Trade	128	11,967,410	598,367.51	131	12,330,403	571,465.29
48-49 Transportation & Warehousing	13	52,999	2,649.95	15	\$0	\$0.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	19	2,493,703	124,685.15	17	2,446,526	118,184.54
81 Other Services	82	2,785,757	139,267.45	81	2,983,030	141,212.81
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	325	\$28,467,694	\$1,423,361.31	331	\$26,971,620	\$1,268,735.33

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
OTOE							
11	Agriculture, Forestry, Fishing & Hunting	17	\$403,200	\$20,160.00	15	\$339,827	\$15,443.67
22	Utilities	D	D	D	D	D	D
23	Construction	19	2,535,160	126,758.00	24	2,650,826	126,441.75
31-33	Manufacturing	28	6,129,034	306,451.70	30	6,656,682	309,435.23
42	Wholesale Trade	32	3,153,516	157,675.80	29	3,242,404	153,444.44
44-46	Retail Trade	266	41,770,081	2,088,107.53	271	43,060,382	2,006,504.85
48-49	Transportation & Warehousing	20	112,998	5,649.90	21	119,238	5,660.27
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	13	452,132	22,606.60	11	249,644	11,863.28
56	Admin, Support, Waste Mgt & Remed Servs	28	1,883,622	94,181.10	34	2,654,087	123,452.20
62	Health Care & Social Assistance	D	D	1,001.40	D	D	D
71	Arts, Entertainment & Recreation	12	1,995,405	99,770.25	12	2,112,112	100,507.89
72	Accommodation & Food Services	62	11,722,652	586,132.60	61	11,305,003	535,279.87
81	Other Services	115	3,340,165	167,008.25	109	3,474,602	164,806.07
92	Public Administration	12	445,924	22,296.20	10	398,560	18,857.24
99	Unclassified	D	D	D	D	D	D
TOTAL		666	\$95,794,405	\$4,789,323.73	671	\$99,138,429	\$4,643,397.41
PAWNEE							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	48	\$2,077,692	\$103,884.60	50	\$2,290,718	\$107,641.96
51	Information	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	14	1,139,387	56,969.35	14	1,168,623	55,585.58
81	Other Services	45	796,733	39,836.65	47	881,377	41,577.42
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		172	\$6,275,224	\$313,761.20	179	\$6,786,591	\$319,908.34
PERKINS							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	10	\$1,542,014	\$77,100.70	10	\$1,169,040	\$56,012.26
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	19	1,539,726	76,986.30	20	1,369,885	64,798.78
44-46	Retail Trade	59	4,574,891	228,744.55	62	4,267,403	200,256.98
48-49	Transportation & Warehousing	D	D	D	D	D	D
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	16	831,097	41,554.85	15	757,551	36,017.14
81	Other Services	40	2,542,802	127,140.10	44	2,243,837	106,455.88
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		207	\$16,547,556	\$827,377.80	213	\$14,890,424	\$703,422.29
PHELPS							
11	Agriculture, Forestry, Fishing & Hunting	12	\$1,876,540	\$93,827.00	12	\$1,769,535	\$80,405.71
22	Utilities	D	D	D	D	D	D
23	Construction	16	796,042	39,802.10	18	658,048	31,567.63
31-33	Manufacturing	20	384,944	19,247.20	21	413,613	19,480.79
42	Wholesale Trade	24	6,839,220	343,118.00	24	6,100,611	288,385.63
44-46	Retail Trade	191	26,118,164	1,305,908.20	185	26,074,481	1,212,843.01
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	13	663,643	33,182.15	14	560,986	26,768.50
56	Admin, Support, Waste Mgt & Remed Servs	28	1,450,102	72,505.10	30	1,464,707	69,498.25
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	30	6,458,856	322,942.80	29	6,441,601	300,559.50
81	Other Services	107	3,917,690	195,884.50	121	3,874,719	182,690.57
92	Public Administration	D	D	D	D	D	D
TOTAL		493	\$58,199,186	\$2,911,116.30	512	\$56,152,952	\$2,619,343.18
PIERCE							

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
11	Agriculture, Forestry, Fishing & Hunting	21	\$420,833	\$21,041.65	16	\$488,003	\$23,207.47
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	13	987,310	49,365.50	11	854,560	40,811.09
31-33	Manufacturing	11	1,713,886	85,694.30	10	1,552,310	74,864.60
42	Wholesale Trade	19	1,163,598	58,179.90	18	1,128,380	53,636.29
44-46	Retail Trade	124	8,483,310	424,165.50	128	9,260,550	440,482.58
48-49	Transportation & Warehousing	10	21,418	1,070.90	D	D	D
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	10	493,581	24,679.05	10	501,965	23,967.85
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	27	1,936,689	96,834.45	27	1,687,249	81,075.77
81	Other Services	69	1,726,245	86,312.25	73	2,129,369	100,922.57
92	Public Administration	D	D	D	D	D	D
TOTAL		358	\$23,311,209	\$1,165,560.45	355	\$23,521,922	\$1,120,728.90
PLATTE							
11	Agriculture, Forestry, Fishing & Hunting	24	\$1,393,305	\$69,665.25	25	\$1,378,617	\$65,524.94
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	60	9,024,681	451,234.05	56	9,230,926	430,611.92
31-33	Manufacturing	95	13,503,763	678,199.15	91	10,694,957	506,931.96
42	Wholesale Trade	71	17,859,564	892,978.20	71	17,101,179	802,024.96
44-46	Retail Trade	509	134,825,939	6,754,066.00	521	134,237,684	6,183,562.00
48-49	Transportation & Warehousing	60	2,100,093	105,004.65	64	1,870,097	89,414.39
51	Information	13	8,892,887	444,644.35	11	9,658,977	434,723.39
52	Finance & Insurance	10	55,079	2,753.95	D	D	D
53	Real Estate & Rental & Leasing	13	2,675,843	133,792.15	14	2,536,430	117,931.94
54	Professional, Scientific & Tech Servs	40	3,116,140	155,807.00	42	4,242,439	201,737.96
56	Admin, Support, Waste Mgt & Remed Servs	42	2,821,458	141,072.90	46	3,156,587	149,620.72
61	Educational Services	11	29,568	1,478.40	12	27,585	1,309.45
62	Health Care & Social Assistance	25	492,687	24,634.35	24	473,268	22,490.25
71	Arts, Entertainment & Recreation	23	1,535,137	82,942.85	23	1,613,096	77,933.28
72	Accommodation & Food Services	110	33,128,904	1,657,292.52	111	31,931,869	1,507,634.75
81	Other Services	223	15,534,139	776,888.45	222	15,973,255	754,282.87
92	Public Administration	13	277,724	13,886.20	12	235,176	11,164.10
99	Unclassified	18	706,452	35,322.60	13	893,640	42,475.48
TOTAL		1,374	\$272,700,151	\$13,658,002.42	1,381	\$268,811,366	\$12,476,125.53
POLK							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	10	\$1,227,203	\$61,360.15	10	\$937,048	\$44,858.21
42	Wholesale Trade	14	2,830,559	141,527.95	14	2,771,796	132,116.19
44-46	Retail Trade	100	5,785,810	289,290.10	97	5,418,567	253,712.04
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	21	1,969,585	100,299.25	21	2,021,515	95,959.28
81	Other Services	66	2,027,179	101,358.95	73	1,995,521	94,174.44
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		295	\$25,329,111	\$1,268,275.15	296	\$25,706,087	\$1,211,719.72
RED WILLOW							
11	Agriculture, Forestry, Fishing & Hunting	15	\$850,134	\$42,506.70	18	\$758,617	\$34,717.54
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	28	1,534,810	76,740.50	25	1,738,227	81,828.04
31-33	Manufacturing	19	1,918,059	95,902.95	20	3,736,848	173,204.49
42	Wholesale Trade	28	7,495,194	374,759.70	28	7,217,968	337,097.33
44-46	Retail Trade	270	72,286,392	3,614,319.60	265	68,888,641	3,174,023.64
48-49	Transportation & Warehousing	11	2,778,711	138,935.55	10	2,630,924	124,964.69
51	Information	10	23,793,107	1,189,655.35	11	30,724,740	1,383,029.58
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	22	785,064	39,253.20	21	922,440	44,035.14
56	Admin, Support, Waste Mgt & Remed Servs	27	688,478	34,423.90	26	648,228	31,123.55
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	11	87,707	4,152.55
71	Arts, Entertainment & Recreation	15	757,822	37,891.10	12	617,936	29,499.31
72	Accommodation & Food Services	43	12,709,952	635,497.60	44	12,305,362	582,770.70
81	Other Services	95	3,494,257	174,711.44	101	4,179,758	198,790.89
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		635	\$144,849,633	\$7,242,480.24	634	\$147,905,485	\$6,818,010.71

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
RICHARDSON						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	\$1,203,572	\$60,178.60	15	\$1,215,660	\$56,757.11
31-33 Manufacturing	17	478,611	23,930.54	19	360,325	17,219.30
42 Wholesale Trade	24	3,974,700	198,735.00	24	3,954,112	187,189.83
44-46 Retail Trade	169	17,597,186	879,859.30	169	18,219,513	849,617.44
48-49 Transportation & Warehousing	23	530,231	26,511.55	24	419,626	20,111.95
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	12	178,127	8,906.35	14	246,586	11,625.93
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	204,858	10,242.90	D	D	D
72 Accommodation & Food Services	52	4,469,894	223,494.70	45	4,501,141	211,924.09
81 Other Services	112	2,625,506	131,394.36	110	2,891,239	137,236.89
92 Public Administration	10	94,530	4,726.50	10	85,106	4,047.42
TOTAL	498	\$38,372,410	\$1,918,739.55	483	\$40,431,786	\$1,896,053.12
ROCK						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	42	\$2,400,235	\$120,011.75	42	\$2,140,751	\$102,478.48
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	593,527	29,676.35	11	591,487	28,075.81
81 Other Services	31	720,453	36,022.65	30	850,083	39,941.81
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	137	\$6,154,094	\$307,704.70	130	\$6,249,003	\$297,503.06
SALINE						
11 Agriculture, Forestry, Fishing & Hunting	30	\$676,332	\$33,813.60	31	\$756,203	\$34,504.76
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	1,213,570	60,678.50	15	1,138,995	54,171.35
31-33 Manufacturing	16	1,980,497	99,024.85	19	2,285,252	103,802.82
42 Wholesale Trade	22	1,345,120	67,256.00	22	2,079,079	98,698.22
44-46 Retail Trade	239	24,301,163	1,214,767.65	172	8,348,628	382,005.87
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	14	106,007	5,300.35	16	111,670	5,324.21
56 Admin, Support, Waste Mgt & Remed Servs	13	258,124	12,906.20	16	476,775	22,704.09
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	683,998	34,199.90	D	D	D
72 Accommodation & Food Services	54	7,565,111	378,048.11	45	7,369,091	347,866.94
81 Other Services	128	2,904,817	145,240.85	135	2,669,027	126,376.60
92 Public Administration	12	2,923,391	147,121.55	12	2,663,378	127,063.92
99 Unclassified	D	D	D	D	D	D
TOTAL	620	\$51,236,177	\$2,562,259.91	620	\$57,169,839	\$2,679,701.63
SARPY						
11 Agriculture, Forestry, Fishing & Hunting	25	\$1,730,078	\$86,503.90	21	\$1,556,077	\$75,360.17
21 Mining	D	D	D	D	D	D
22 Utilities	11	13,467,506	673,375.30	11	9,724,882	439,097.96
23 Construction	87	9,343,289	467,164.45	76	9,042,966	435,352.93
31-33 Manufacturing	72	10,914,456	545,722.80	70	9,741,755	449,399.29
42 Wholesale Trade	52	50,883,169	2,544,158.45	50	48,601,650	2,196,231.89
44-46 Retail Trade	899	305,891,220	15,306,692.47	880	293,021,816	13,429,443.89
48-49 Transportation & Warehousing	52	962,748	49,930.14	50	1,236,698	60,736.38
51 Information	31	17,281,264	864,063.20	21	12,400,026	561,198.13
52 Finance & Insurance	12	2,439,140	121,957.00	11	673,802	32,218.67
53 Real Estate & Rental & Leasing	31	12,363,402	618,170.10	31	9,196,172	418,412.80
54 Professional, Scientific & Tech Servs	136	8,015,693	401,633.44	146	9,708,159	466,330.85
56 Admin, Support, Waste Mgt & Remed Servs	87	4,997,113	250,466.14	97	6,316,552	297,075.65
61 Educational Services	12	92,021	4,601.05	11	75,426	4,084.27
62 Health Care & Social Assistance	26	272,510	13,625.50	23	217,757	10,318.57
71 Arts, Entertainment & Recreation	51	9,414,007	471,542.75	47	10,431,553	496,780.88
72 Accommodation & Food Services	207	78,923,916	3,949,491.80	188	74,205,160	3,450,598.63
81 Other Services	317	25,221,677	1,262,244.16	318	24,237,792	1,144,533.08
92 Public Administration	10	3,340,204	167,010.20	12	3,161,465	151,591.58
99 Unclassified	13	156,494	7,824.70	12	91,383	4,287.56
TOTAL	2,136	\$558,591,466	\$27,950,255.50	2,078	\$526,040,132	\$24,238,588.26

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
SAUNDERS							
11	Agriculture, Forestry, Fishing & Hunting	32	\$912,969	\$45,648.45	27	\$794,596	\$38,046.77
21	Mining	D	D	D	D	D	D
22	Utilities	14	5,575,684	278,784.20	14	4,770,040	223,054.97
23	Construction	35	1,602,513	79,620.65	39	1,214,134	58,539.38
31-33	Manufacturing	26	7,934,243	396,712.15	28	7,548,787	360,770.76
42	Wholesale Trade	43	4,756,411	237,820.55	44	4,618,230	220,132.20
44-46	Retail Trade	337	37,152,859	1,857,642.95	339	38,021,729	1,805,632.28
48-49	Transportation & Warehousing	41	1,712,082	85,845.54	41	1,543,131	73,174.49
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	25	829,998	41,499.90	25	734,470	35,099.65
56	Admin, Support, Waste Mgt & Remed Servs	25	544,036	27,201.80	25	563,937	26,397.88
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	16	2,775,518	138,775.90	14	2,630,410	120,836.18
72	Accommodation & Food Services	68	7,750,300	390,515.00	61	7,258,190	342,731.36
81	Other Services	166	4,796,207	240,060.35	161	5,201,541	246,969.04
92	Public Administration	15	605,644	30,282.20	13	558,357	26,682.17
99	Unclassified	11	80,451	4,022.55	D	D	D
TOTAL		884	\$78,042,065	\$3,905,089.69	870	\$76,463,870	\$3,623,916.99
SCOTTS BLUFF							
11	Agriculture, Forestry, Fishing & Hunting	33	\$2,197,850	\$109,892.50	35	\$2,502,427	\$114,147.86
21	Mining	D	D	D	D	D	D
22	Utilities	12	31,611,529	1,580,576.45	12	28,480,757	1,302,244.23
23	Construction	64	4,959,577	247,978.85	68	4,271,349	203,401.34
31-33	Manufacturing	58	7,830,110	391,505.50	64	9,333,602	436,852.34
42	Wholesale Trade	81	21,992,985	1,099,649.25	82	21,907,232	1,031,704.08
44-46	Retail Trade	682	177,757,977	8,890,247.85	682	177,456,524	8,213,289.87
48-49	Transportation & Warehousing	66	783,651	39,182.55	59	761,049	36,337.73
51	Information	38	28,285,547	1,414,277.35	35	21,798,498	1,000,830.33
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	31	4,778,187	238,909.35	29	5,056,195	238,520.35
54	Professional, Scientific & Tech Servs	46	1,979,171	98,958.55	40	2,192,861	104,598.91
56	Admin, Support, Waste Mgt & Remed Servs	63	3,083,258	154,162.90	69	3,344,066	158,811.37
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	37	954,289	47,714.45	37	775,064	36,872.23
71	Arts, Entertainment & Recreation	29	1,807,976	90,398.80	34	2,575,427	120,375.35
72	Accommodation & Food Services	146	35,676,097	1,816,086.09	137	36,619,003	1,752,862.54
81	Other Services	308	14,663,583	733,179.15	312	13,458,595	636,212.21
92	Public Administration	10	2,992,219	149,610.95	10	2,711,840	123,478.46
99	Unclassified	29	848,927	42,446.35	32	1,584,487	72,878.34
TOTAL		1,757	\$343,213,826	\$17,195,321.54	1,758	\$335,726,795	\$15,625,282.54
SEWARD							
11	Agriculture, Forestry, Fishing & Hunting	19	\$982,486	\$49,124.30	24	\$1,049,103	\$49,536.59
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	26	3,661,412	183,070.60	24	3,394,951	159,015.74
31-33	Manufacturing	28	1,836,955	91,847.75	29	1,710,827	81,798.52
42	Wholesale Trade	23	3,298,055	164,902.75	23	3,456,681	152,058.97
44-46	Retail Trade	266	33,888,702	1,695,900.87	263	34,473,024	1,600,618.54
48-49	Transportation & Warehousing	20	30,686	1,534.30	23	36,750	1,738.17
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	25	580,561	29,028.05	24	605,553	29,524.60
56	Admin, Support, Waste Mgt & Remed Servs	21	1,269,185	63,459.25	26	1,424,168	67,233.26
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	10	31,084	1,554.20	11	43,563	2,035.97
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	50	10,684,643	534,232.15	48	9,457,679	449,177.97
81	Other Services	124	3,608,106	180,405.30	125	3,555,845	168,567.42
92	Public Administration	15	4,016,202	200,810.10	15	3,819,993	182,457.69
99	Unclassified	D	D	D	D	D	D
TOTAL		675	\$76,277,573	\$3,815,344.42	686	\$75,737,328	\$3,537,058.20

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
SHERIDAN						
11 Agriculture, Forestry, Fishing & Hunting	12	\$65,002	\$3,250.10	15	\$266,544	\$13,203.79
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	313,794	15,689.70	11	239,922	11,538.97
31-33 Manufacturing	10	857,779	42,888.95	11	778,320	37,262.42
42 Wholesale Trade	26	4,246,675	212,333.75	25	4,459,398	209,300.27
44-46 Retail Trade	151	16,467,222	823,361.10	149	16,658,787	778,963.27
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	4,453,952	222,999.60	38	3,910,092	195,826.33
81 Other Services	75	1,836,569	91,826.95	76	2,506,569	119,217.17
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	390	\$33,689,454	\$1,684,773.20	385	\$35,638,142	\$1,682,432.65
SHERMAN						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	61	\$3,244,189	\$162,209.45	56	\$3,216,827	\$153,356.64
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	14	1,203,461	60,173.05	12	1,076,060	52,349.66
81 Other Services	35	609,109	30,455.45	35	644,340	30,625.14
92 Public Administration	D	D	D	D	D	D
TOTAL	167	\$7,708,432	\$385,421.60	159	\$9,090,158	\$420,086.11
SIoux						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	15	\$1,247,634	\$62,381.70	15	\$1,121,876	\$53,545.41
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
TOTAL	42	\$1,684,662	\$84,233.10	43	\$1,621,438	\$77,197.00
STANTON						
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	47	\$2,602,456	\$130,908.80	53	\$2,760,775	\$129,336.31
48-49 Transportation & Warehousing	13	490	24.50	11	402	20.10
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	1,004,493	53,043.52	10	1,061,777	51,844.26
81 Other Services	35	620,638	31,031.90	33	652,476	30,936.73
92 Public Administration	D	D	D	D	D	D
TOTAL	158	\$9,542,448	\$480,713.44	160	\$9,868,634	\$468,009.80

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
THAYER							
11	Agriculture, Forestry, Fishing & Hunting	15	\$71,046	\$3,552.30	16	\$64,544	\$3,086.51
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	26	744,158	37,207.90	21	692,840	33,363.09
31-33	Manufacturing	15	793,634	39,681.70	12	765,582	36,212.13
42	Wholesale Trade	29	2,819,590	140,979.50	30	2,462,531	115,952.78
44-46	Retail Trade	143	7,881,834	394,091.70	147	8,198,974	386,050.84
48-49	Transportation & Warehousing	19	110,147	5,507.35	16	79,037	3,772.60
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	29	2,695,868	134,793.40	29	3,024,556	144,154.00
81	Other Services	82	2,214,150	110,707.50	80	2,391,951	113,333.56
92	Public Administration	15	2,155,058	107,752.90	15	2,006,332	95,959.93
99	Unclassified	D	D	D	D	D	D
TOTAL		426	\$27,616,845	\$1,380,842.24	419	\$32,326,250	\$1,503,243.58
THOMAS							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23	Construction	11	205,354	10,267.70	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
44-46	Retail Trade	27	1,172,014	58,600.70	29	1,344,647	62,749.87
48-49	Transportation & Warehousing	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	11	884,240	44,212.00	11	966,407	46,214.17
81	Other Services	15	499,475	24,973.75	15	443,630	21,091.60
92	Public Administration	D	D	D	D	D	D
TOTAL		90	\$3,443,511	\$172,175.55	90	\$3,575,676	\$169,282.58
THURSTON							
11	Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	D	D	D	D	D	D
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	D	D	D	D	D	D
44-46	Retail Trade	65	\$5,155,229	\$257,761.45	61	\$4,967,364	\$237,209.24
48-49	Transportation & Warehousing	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	10	729,206	36,460.30	10	749,152	35,642.07
81	Other Services	25	523,707	26,185.35	25	575,259	27,102.20
92	Public Administration	D	D	D	D	D	D
TOTAL		171	\$11,226,374	\$561,318.70	165	\$11,084,252	\$526,232.40
VALLEY							
11	Agriculture, Forestry, Fishing & Hunting	11	\$222,704	\$11,135.20	13	\$146,106	\$7,047.11
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	14	915,929	45,796.45	12	1,050,967	50,382.65
31-33	Manufacturing	D	D	D	D	D	D
42	Wholesale Trade	12	772,379	38,618.95	12	666,789	31,544.63
44-46	Retail Trade	106	13,582,047	679,102.35	112	12,311,961	573,546.93
51	Information	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	22	2,856,862	143,043.10	22	2,870,990	136,691.65
81	Other Services	55	2,254,591	112,729.55	58	2,282,503	107,863.16
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
TOTAL		287	\$28,147,612	\$1,413,630.60	299	\$26,222,279	\$1,231,564.40

TABLE 3 — 2000 AND 1999 SALES TAX STATISTICS BY NEBR. BUS. CLASS. (CONT.) Nebraska Department of Revenue

County Name Business Classification Code	2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
WASHINGTON						
11 Agriculture, Forestry, Fishing & Hunting	18	\$415,923	\$20,796.15	18	\$369,452	\$17,331.46
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	19	386,720	19,336.00	16	399,569	18,999.27
31-33 Manufacturing	33	3,601,172	180,058.60	31	5,360,600	258,698.40
42 Wholesale Trade	24	2,099,828	104,991.40	25	1,770,078	84,701.23
44-46 Retail Trade	211	44,074,543	2,204,785.63	213	42,030,239	1,985,869.89
48-49 Transportation & Warehousing	22	11,692	584.60	27	18,823	904.53
51 Information	14	21,982,859	1,099,142.95	15	22,184,541	1,052,571.14
53 Real Estate & Rental & Leasing	11	1,796,366	89,818.20	D	D	D
54 Professional, Scientific & Tech Servs	32	1,419,118	70,955.90	31	1,266,026	60,721.51
56 Admin, Support, Waste Mgt & Remed Servs	26	1,216,977	60,848.85	26	1,199,938	57,599.99
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	230,615	11,530.75	D	D	D
72 Accommodation & Food Services	43	9,137,142	456,857.10	50	9,253,905	436,107.84
81 Other Services	81	2,477,265	123,863.25	85	2,402,088	114,182.26
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	580	\$95,305,260	\$4,766,321.38	589	\$94,808,295	\$4,489,399.16
WAYNE						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	\$959,244	\$53,398.20	12	\$1,049,954	\$47,791.80
31-33 Manufacturing	11	1,989,266	99,463.30	11	2,205,571	104,805.47
42 Wholesale Trade	14	2,617,891	130,894.55	13	2,215,167	104,636.55
44-46 Retail Trade	135	19,421,041	971,083.09	147	18,121,594	852,252.75
48-49 Transportation & Warehousing	D	D	D	11	2,205,543	105,650.12
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	15	280,532	14,026.60	15	373,479	17,796.38
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	6,190,621	309,531.05	33	6,897,602	327,395.72
81 Other Services	66	2,470,971	123,548.55	65	3,139,079	148,852.54
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	355	\$47,781,117	\$2,394,528.38	367	\$47,473,269	\$2,238,506.22
WEBSTER						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	\$353,639	\$17,681.95	11	\$237,229	\$11,440.49
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	20	853,175	42,658.75	19	820,417	38,975.86
44-46 Retail Trade	77	5,167,778	258,388.90	75	5,511,545	258,511.97
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Tech Servs	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Servs	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	280,742	14,037.10	D	D	D
72 Accommodation & Food Services	22	1,510,770	75,538.50	21	1,568,801	74,661.28
81 Other Services	40	1,000,579	50,028.95	42	922,812	43,958.69
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
TOTAL	235	\$15,256,239	\$762,811.95	230	\$15,134,263	\$712,975.28
WHEELER						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	16	\$331,516	\$16,575.80	18	\$335,282	\$15,934.98
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	11	33,049	1,560.38
92 Public Administration	D	D	D	D	D	D
TOTAL	59	\$1,404,981	\$70,249.05	60	\$1,230,095	\$58,555.99

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

County Name Business Classification Code		2000 Count	2000 Net Taxable Sales	2000 Nebraska Sales Tax	1999 Count	1999 Net Taxable Sales	1999 Nebraska Sales Tax
YORK							
11	Agriculture, Forestry, Fishing & Hunting	20	\$820,692	\$41,034.60	20	\$722,538	\$34,448.18
22	Utilities	D	D	D	D	D	D
23	Construction	31	4,221,768	211,088.40	31	3,702,567	177,631.99
31-33	Manufacturing	34	2,187,951	112,387.55	35	2,218,190	107,147.03
42	Wholesale Trade	34	6,420,706	321,035.25	34	6,806,309	322,408.63
44-46	Retail Trade	276	53,349,415	2,667,532.74	265	52,905,841	2,448,269.45
48-49	Transportation & Warehousing	42	112,514	5,625.70	37	\$95,261	4,583.76
51	Information	10	10,267,956	513,397.80	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Tech Servs	18	807,857	40,392.85	17	952,715	45,415.89
56	Admin, Support, Waste Mgt & Remed Servs	28	4,483,381	224,169.05	33	4,837,407	229,973.89
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	15	435,979	21,798.95	12	432,001	20,270.08
71	Arts, Entertainment & Recreation	10	1,160,253	58,012.65	10	1,004,183	47,621.97
72	Accommodation & Food Services	52	20,385,179	1,019,258.95	47	20,619,942	974,741.57
81	Other Services	168	8,424,176	421,208.80	162	8,708,791	413,663.71
92	Public Administration	11	1,394,723	69,736.15	11	1,337,970	63,508.22
99	Unclassified	D	D	D	D	D	D
TOTAL		776	\$137,987,744	\$6,902,439.14	752	\$137,150,021	\$6,387,033.73
COUNTY TOTALS							
11	Agriculture, Forestry, Fishing & Hunting	1,215	\$53,589,811	\$2,710,385.36	1,255	\$50,836,193	\$2,388,556.42
21	Mining	149	24,927,861	1,246,393.05	161	31,302,516	1,490,596.35
22	Utilities	542	1,345,453,611	67,273,699.54	542	1,207,348,217	55,731,048.85
23	Construction	2,504	236,216,671	11,960,772.60	2,453	230,287,459	11,073,170.85
31	Manufacturing - Food Products	525	39,553,106	1,977,640.95	528	41,414,031	1,938,981.03
32	Manufacturing - Wood Products	904	312,774,914	15,710,349.93	922	322,441,400	15,175,053.97
33	Manufacturing - Metal Products	1,239	242,452,489	12,322,919.68	1,219	242,678,958	11,436,563.87
42	Wholesale Trade	2,912	1,127,541,963	56,473,408.97	2,897	1,111,603,908	52,011,004.43
44	Retail Trade	9,429	3,811,584,839	190,698,789.71	9,089	3,697,555,823	172,108,509.08
45	Retail Trade	6,856	2,880,504,301	144,052,873.14	5,809	2,801,727,086	127,748,327.90
46	Retail Trade	8,534	764,429,905	38,255,217.53	9,637	799,818,815	37,726,155.88
48	Transportation	1,984	62,683,642	3,151,841.45	1,924	62,900,635	3,012,980.11
49	Warehousing	58	1,153,627	57,681.35	41	651,455	31,257.22
51	Information	960	928,980,579	47,928,634.95	843	902,144,620	41,647,995.11
52	Finance & Insurance	783	218,085,491	10,990,693.82	574	78,876,046	3,762,669.98
53	Real Estate & Rental & Leasing	758	213,863,509	10,698,919.35	729	194,133,751	9,029,595.91
54	Professional, Scientific & Tech Servs	2,551	294,998,027	14,862,641.08	2,486	326,977,898	15,335,201.89
55	Management of Co & Enterprises	35	76,634	3,831.70	11	91,555	4,394.02
56	Admin, Support, Waste Mgt & Remed Servs	2,389	268,585,632	13,477,011.14	2,585	287,827,682	13,607,353.55
61	Educational Services	486	50,066,800	2,503,340.00	482	41,226,513	1,997,658.41
62	Health Care & Social Assistance	1,195	32,912,021	1,645,826.05	1,157	30,211,828	1,428,676.62
71	Arts, Entertainment & Recreation	1,310	207,852,868	10,448,301.62	1,226	197,965,518	9,385,512.18
72	Accommodation & Food Services	5,686	1,798,432,072	90,209,932.75	5,500	1,743,049,305	81,982,951.51
81	Other Services	11,014	524,305,576	26,282,224.00	11,042	539,918,376	25,553,755.03
92	Public Administration	787	101,043,074	5,055,552.87	757	89,081,790	4,233,501.22
99	Unclassified	635	35,309,267	1,766,764.21	674	36,865,689	1,714,066.46
COUNTY TOTALS		65,440	\$15,577,378,290	\$781,765,646.80	64,543	\$15,068,937,067	\$701,555,537.85
Non Nebraska		12,354	2,354,666,702	118,524,486.44	12,089	2,263,766,656	106,915,127.48
NEBRASKA TOTAL			\$17,932,044,992	\$900,290,133.24		\$17,332,703,723	\$808,470,665.33

TABLE 4 — CITY SALES TAX RETURNED TO MUNICIPALITIES¹

	2000	1999	Net Change	Percent Change		2000	1999	Net Change	Percent Change
Ainsworth	\$206,846.60	\$201,932.88	\$4,914	2.43%	Lewellen	\$23,982.81	\$20,793.23	\$3,190	15.34%
Albion	186,205.45	172,665.30	13,540	7.84	Lexington	1,369,646.65	1,271,299.95	98,347	7.74
Alliance	489,414.41	634,308.88	(144,894)	-22.84	Lincoln	44,428,200.52	42,644,288.94	1,783,912	4.18
Alma	113,365.35	106,666.74	6,699	6.28	Loup City	81,631.30	53,809.63	27,822	51.70
Ashland	188,562.34	167,849.31	20,713	12.34	McCook	295,422.87	0	295,423	
Atkinson	70,161.41	46,561.99	23,599	50.68	Milford	140,418.14	120,151.23	20,267	16.87
Auburn	489,312.04	498,896.84	(9,585)	-1.92	Minden	265,129.41	248,214.24	16,915	6.81
Bassett	10,790.67	0	10,791		Mitchell	98,215.72	90,560.40	7,655	8.45
Bayard	71,512.87	69,625.60	1,887	2.71	Nebraska City	1,421,067.34	1,370,954.26	50,113	3.66
Beatrice	2,391,749.89	2,135,552.84	256,197	12.00	Neligh	153,161.48	111,964.26	41,197	36.79
Bellevue	5,922,448.92	5,541,015.32	381,434	6.88	Nelson	34,940.89	34,047.26	894	2.62
Bennington	100,709.46	86,034.69	14,675	17.06	Newman Grove	58,887.49	0	58,887	
Big Springs	5,155.09	0	5,155		Niobrara	35,169.79	34,569.16	601	1.74
Blair	888,798.98	880,259.77	8,539	0.97	Norfolk	3,981,615.61	3,778,175.25	203,440	5.38
Bloomfield	94,611.45	93,453.78	1,158	1.24	North Bend	92,855.85	66,076.24	26,780	40.53
Blue Hill	52,746.72	56,564.75	(3,818)	-6.75	North Platte	4,836,495.93	4,628,684.58	207,811	4.49
Bridgeport	144,463.95	142,608.51	1,855	1.30	O'Neill	439,214.86	448,157.01	(8,942)	-2.00
Broken Bow	408,788.02	417,545.01	(8,757)	-2.10	Oakland	91,797.04	85,968.52	5,829	6.78
Central City	262,337.72	262,935.94	(598)	-0.23	Odell	20,756.12	19,856.81	899	4.53
Ceresco	106,976.56	107,360.63	(384)	-0.36	Ogallala	1,074,636.02	1,130,185.35	(55,549)	-4.92
Chadron	977,908.24	962,450.08	15,458	1.61	Omaha	92,116,798.70	93,547,859.56	(1,431,061)	-1.53
Chappell	78,556.33	73,359.99	5,196	7.08	Oshkosh	97,541.40	96,624.41	917	0.95
Columbus	2,646,931.37	2,611,512.77	35,419	1.36	Oxford	65,065.53	62,478.91	2,587	4.14
Cozad	380,644.29	439,730.61	(59,086)	-13.44	Papillion	2,177,103.27	2,066,710.18	110,393	5.34
Crawford	157,203.72	154,801.27	2,402	1.55	Peru	30,060.99	18,053.00	12,008	66.52
Creighton	101,553.77	97,982.18	3,572	3.65	Plainview	92,620.68	87,441.67	5,179	5.92
Crete	508,208.38	524,386.25	(16,178)	-3.09	Plymouth	60,050.06	67,679.47	(7,629)	-11.27
Curtis	454.53	45,573.56	(45,119)	-99.00	Ravenna	90,012.29	84,890.26	5,122	6.03
David City	51,125.70	0	51,126		Red Cloud	94,452.23	90,377.56	4,075	4.51
Diller	20,897.73	15,928.96	4,969	31.19	Republican City	24,999.82	22,165.69	2,834	12.79
Douglas	33,027.82	23,913.92	9,114	38.11	Rushville	73,458.02	78,714.63	(5,257)	-6.68
Eagle	60,445.38	60,433.37	12	0.02	Schuyler	306,813.98	284,350.32	22,464	7.90
Edgar	10,186.65	0	10,187		Scottsbluff	3,913,288.10	4,066,634.69	(153,347)	-3.77
Elkhorn	485,834.75	455,320.09	30,515	6.70	S Sioux City	1,023,966.38	(12,093.96)	1,036,060	-8,566.76
Fairbury	619,082.04	584,690.34	34,392	5.88	Sidney	2,053,038.18	1,579,950.32	473,088	29.94
Falls City	370,437.00	376,590.78	(6,154)	-1.63	St. Paul	35,157.61	0	35,158	
Fremont	4,250,238.50	3,343,874.28	906,364	27.11	Superior	226,801.78	223,174.89	3,627	1.63
Fullerton	84,602.90	80,747.45	3,855	4.77	Sutton	128,700.46	84,128.53	44,572	52.98
Gering	614,891.98	614,825.28	67	0.01	Tecumseh	215,600.53	227,366.52	(11,766)	-5.17
Gibbon	89,399.09	133,128.77	(43,730)	-32.85	Tekamah	250,271.35	246,277.92	3,993	1.62
Gordon	223,559.78	220,297.01	3,263	1.48	Terrytown	40,680.34	42,320.69	(1,640)	-3.88
Gothenburg	517,472.37	536,897.95	(19,426)	-3.62	Tilden	71,532.22	57,982.30	13,550	23.37
Grand Island	6,996,337.34	6,924,771.84	71,566	1.03	Uehling	15,405.00	18,017.47	(2,612)	-14.50
Harrison	24,740.60	24,475.85	265	1.08	Valley	324,928.01	293,734.33	31,194	10.62
Hastings	3,997,244.65	3,810,585.51	186,659	4.90	Verdigre	34,684.69	31,007.58	3,677	11.86
Hay Springs	41,462.07	40,945.86	516	1.26	Wahoo	355,203.44	253,352.55	101,851	40.20
Hemingford	72,074.68	60,498.76	11,576	19.13	Waterloo	106,188.54	90,177.46	16,011	17.76
Hildreth	22,694.13	14,176.09	8,518	60.09	Wayne	115,576.65	325,308.88	(209,732)	-64.47
Holdrege	650,393.03	609,652.92	40,740	6.68	Wilber	97,380.22	69,231.20	28,149	40.66
Hubbell	4,972.30	5,161.28	(189)	-3.66	Wymore	80,251.55	73,828.24	6,423	8.70
Kearney	4,591,500.67	4,242,897.19	348,603	8.22	York	2,066,834.94	\$1,523,323.51	543,511	35.68
Kimball	424,601.94	385,697.33	38,905	10.09					
LaVista	2,158,843.83	1,955,363.61	203,480	10.41					
					Total	\$208,800,198	\$202,911,335.03	\$5,888,863	2.90%

¹ Amounts actually remitted to municipalities after deducting refunds and the 3% administration fee.

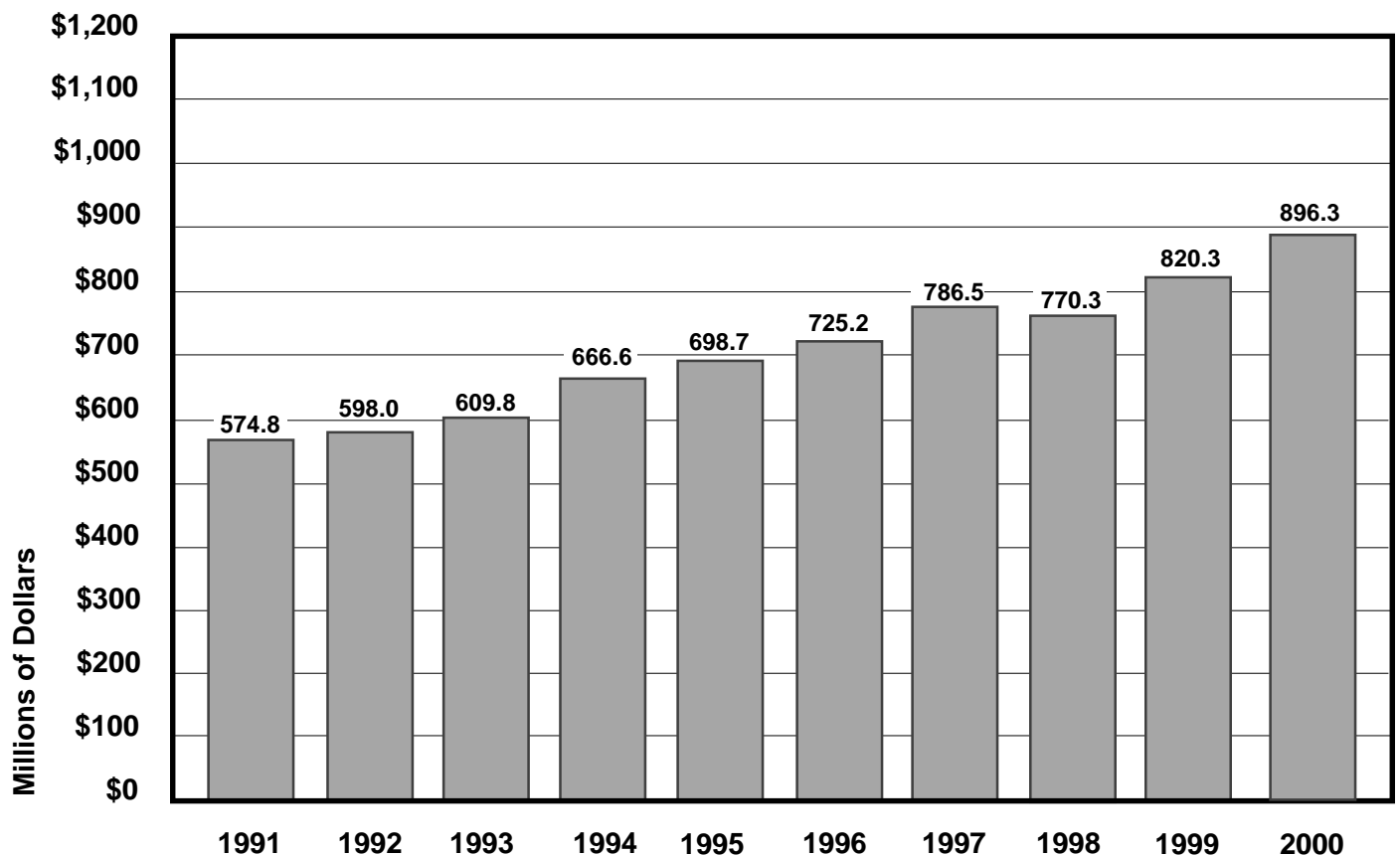
CHRONOLOGY OF CITY SALES AND USE TAX RATES FOR NEBRASKA

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Ainsworth	4/1/93	1.0%	Fairbury	10/1/90	1.0%	Oakland	4/1/90	1.0%
Albion	7/1/98	1.0		4/1/99	1.5	Odell	10/1/94	1.0
Alliance	4/1/89	1.0	Falls City	10/1/97	1.0	Ogallala	10/1/80	1.0
	7/1/00	0.0	Fremont	4/1/95	0.5		7/1/89	1.5
Alma	10/1/98	1.0		7/1/97	1.0	Omaha	11/1/69	0.5
Ashland	10/1/92	1.0		10/1/99	1.5		10/1/70	1.0
Atkinson	4/1/99	0.5	Fullerton	7/1/89	1.0		7/1/78	1.5
Auburn	10/1/93	1.0	Gering	10/1/90	1.0	O'Neill	10/1/90	1.0
	10/1/98	1.5	Gibbon	4/1/97	1.0	Ord	1/1/02	1.0
	10/1/00	1.0	Gordon	10/1/82	1.0	Oshkosh	10/1/82	1.0
Bassett	10/1/00	1.0	Gothenburg	4/1/87	0.5		10/1/95	1.5
Bayard	7/1/91	1.0		1/1/94	1.0	Oxford	10/1/98	1.0
Beatrice	4/1/87	1.0		1/1/98	1.5	Papillion	4/1/89	1.5
	4/1/93	1.5	Grand Island	4/1/90	1.0	Peru	4/1/99	1.0
Bellevue	1/1/75	1.0	Harrison	10/1/92	1.0	Plainview	10/1/92	1.0
	4/1/87	1.5	Hastings	1/1/90	1.0	Plymouth	10/1/92	1.0
Bennington	4/1/91	1.0		4/1/99	1.5	Ravenna	10/1/98	1.0
Big Springs	10/1/00	1.0	Hay Springs	10/1/96	1.0	Red Cloud	4/1/97	1.0
Blair	4/1/93	0.5	Hemingford	10/1/92	1.0	Republican City	4/1/95	1.0
	4/1/96	0.0	Hildreth	4/1/99	1.0	Rushville	10/1/82	1.0
	10/1/98	1.0	Holdrege	4/1/93	1.0	St. Paul	10/1/00	1.0
Bloomfield	10/1/98	1.0	Hubbell	1/1/92	1.0	Schuyler	4/1/97	1.0
Blue Hill	4/1/97	1.0	Kearney	10/1/90	1.0	Scottsbluff	10/1/87	1.0
Bridgeport	10/1/89	1.0	Kimball	10/1/82	1.0		10/1/95	1.5
Broken Bow	1/1/96	1.0		10/1/98	1.5	Sidney	10/1/80	1.0
Central City	10/1/97	1.0	LaVista	4/1/85	1.0		4/1/89	1.5
Ceresco	10/1/88	1.0		10/1/90	1.5	So. Sioux City	10/1/90	1.0
	10/1/96	0.0	Lewellen	10/1/80	1.0		10/1/93	0.0
	10/1/98	1.5	Lexington	4/1/89	1.0		4/1/00	1.0
Chadron	10/1/84	1.0		4/1/95	1.5	Superior	4/1/95	1.0
	4/1/89	1.5	Lincoln	1/1/70	0.5	Sutton	4/1/99	1.0
	10/1/92	1.0		10/1/72	1.0	Tecumseh	10/1/98	1.5
	10/1/98	1.5		7/1/85	1.5	Tekamah	10/1/98	1.5
Chappell	4/1/83	1.0	Loup City	4/1/99	1.0	Terrytown	1/1/88	1.0
Columbus	4/1/95	1.0	McCook	10/1/00	1.0	Tilden	4/1/93	1.0
Cozad	4/1/89	0.5	Milford	4/1/95	1.0		10/1/00	1.5
	1/1/92	1.0	Minden	4/1/93	1.0	Uehling	10/1/96	1.0
	10/1/99	1.5	Mitchell	10/1/96	1.0	Valley	10/1/90	1.5
Crawford	4/1/87	1.5	Nebraska City	10/1/86	1.0	Verdigre	4/1/97	1.0
Creighton	4/1/95	1.0		4/1/95	1.5	Wahoo	4/1/99	1.0
Crete	4/1/87	1.0	Neligh	4/1/99	1.0	Waterloo	4/1/87	1.0
Curtis	10/1/92	1.0	Nelson	4/1/98	1.0	Wayne	10/1/94	1.0
	10/1/99	0.0	Newman Grove	1/1/00	1.5		10/1/99	0.0
David City	10/1/00	1.0	Niobrara	4/1/97	1.0		10/1/00	1.0
Diller	10/1/96	1.0	Norfolk	4/1/85	1.0	Wilber	4/1/99	1.0
Douglas	7/1/91	1.0	North Bend	4/1/99	1.0	Wymore	4/1/97	1.0
	7/1/99	1.5	North Platte	10/1/76	1.0	York	4/1/99	1.5
Eagle	1/1/88	1.0		8/1/78	0.0			
Edgar	10/1/00	1.0		4/1/79	1.0			
Elkhorn	10/1/89	1.0		10/1/90	1.5			

TABLE 5 — GENERAL FUND SALES AND USE TAX CASH RECEIPTS

Month	Gross Receipts		Net Receipts		Net Change	Percent Change
	2000	1999	2000	1999		
January	\$125,488,509	\$107,844,572	\$107,539,877	\$89,251,451	\$18,288,426	20.49%
February	74,893,530	63,500,749	42,463,302	32,853,260	9,610,042	29.25
March	103,309,872	89,890,984	76,942,439	73,862,731	3,079,708	4.17
April	81,041,917	86,391,411	63,521,788	67,956,415	(4,434,627)	-6.53
May	111,626,355	84,675,595	90,678,752	66,363,822	24,314,930	36.64
June	101,104,304	85,534,378	77,483,406	48,173,831	29,309,575	60.84
July	104,939,341	92,868,237	81,300,156	77,696,418	3,603,738	4.64
August	94,609,977	96,906,511	69,114,075	74,293,383	(5,179,308)	-6.97
September	99,629,030	96,677,052	76,315,978	70,538,524	5,777,454	8.19
October	102,207,535	98,389,083	74,249,671	77,185,958	(2,936,287)	-3.80
November	93,792,016	84,982,519	68,714,749	65,412,678	3,302,071	5.05
December	89,616,121	101,839,923	68,069,837	76,670,945	(8,601,108)	-11.22
Total	\$1,182,258,507	\$1,089,501,014	\$896,394,030	\$820,259,416	\$76,134,614	9.28%

NET GENERAL FUND SALES AND USE TAX CASH RECEIPTS



MISCELLANEOUS TAX

Miscellaneous revenue sources accounted for \$179,797,438 of General Fund revenue for calendar year 2000. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue.

For example, alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

STATISTICAL TABLES

Table 1 - General Fund Miscellaneous Tax Cash Receipts

General fund miscellaneous tax cash receipts for 2000 and 1999 are listed in Table 1. Descriptions of the major miscellaneous taxes are given beginning on page 8.

Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 2000 and 1999 are reported in Table 2.

Table 3 - Alcoholic Beverage Gallons and Revenue for 2000

Table 3 shows the alcoholic beverages tax revenue and gallons for 2000 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 4 - Alcoholic Beverage Gallons and Revenue, 1970 to 2000

Total alcoholic beverage tax revenue and gallons for 1970 through 2000 are reported in Table 4. A graph displaying total gallons and tax revenue for 1991 through 2000 is also shown.

Table 5 - Cigarette Tax Receipts and Number of Packages Taxed

Table 5 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2000. A graph of total packages taxed and tax receipts for 1991 through 2000 is shown on page 77.

Table 6 - Tobacco Tax Revenue

Table 6 reports tobacco tax receipts for 1998, 1999, and 2000.

Table 7 - 2000 Pari-mutuel Report

Table 7 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2000. A chronology of the pari-mutuel tax rates is also shown.

Table 8 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 1997, 1998, 1999, and 2000 in Table 8.

Table 9 - Quarterly Reported Gaming Taxes

Table 9 reports gross dollars wagered and tax due for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2000.

Table 10 - Mechanical Amusement Device Tax Receipts

Monthly mechanical amusement device receipts for 1998, 1999, and 2000 are reported in Table 10.

Table 11 - Severance Tax Receipts

Monthly severance tax receipts for 1997, 1998, 1999, and 2000 are reported in Table 11.

Table 12 - Conservation Tax Receipts

Monthly conservation tax receipts for 1998, 1999, and 2000 are reported in Table 12.

Table 13 - Litter Fee Receipts

Monthly litter fee receipts for 1998, 1999, and 2000 are reported in Table 13.

Table 14 - Tire Fee Receipts

Monthly tire fee receipts for 1998, 1999, and 2000 are reported in Table 14.

Table 15 - Fertilizer Fee Receipts

Monthly fertilizer fee receipts for 1997, 1998, 1999, and 2000 are reported in Table 15.

Table 16 - Waste Reduction & Recycling Fee Receipts

Monthly waste reduction and recycling fee receipts for 1998, 1999, and 2000 are reported in Table 16.

Table 17 - State Lodging Tax Revenue

Monthly state lodging tax for 1999 and 2000 is reported in Table 17. A graph of total state lodging tax for 1991 through 2000 is also shown.

Table 18 - Lodging Tax Returned to Counties for 2000

Lodging tax collected by the Department of Revenue and remitted to counties in 1999 and 2000 is reported in Table 18. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 19 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 1999 and 2000, and net tax due for 2000 are reported in Table 19.

Table 20 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 1999 and 2000 and net tax due for 2000 are reported in Table 20.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1991 through 2000 are shown on page 87.

A chronology of motor fuels tax rates is shown on page 76.

Table 21 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 1999 and 2000, and net tax due for 2000 are reported in Table 21.

Table 22 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 1999 and 2000, and net tax due for 2000 are reported in Table 22.

Table 23 - Compressed Fuels Tax Net Taxable Gallons and Net Tax Due

Compressed fuels net taxable gallons for 1999 and 2000 and net tax due for 1999 and 2000 are reported in Table 23.

Table 24 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 24. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2000. The total number of gallons subject to the fee in 1999 and 2000 are also displayed.

TABLE 1 — GENERAL FUND MISCELLANEOUS TAX CASH RECEIPTS

	2000	1999	Net Change	Percent Change
Cigarette Tax	\$22,789,710	\$23,797,051	(\$1,007,341)	-4.23%
Insurance Premium Tax	19,207,898	17,676,635	1,531,263	8.66
Alcohol Tax	17,492,767	17,034,548	458,219	2.69
Interest on Investments	31,558,313	27,737,496	3,820,817	13.77
Estate Tax	20,628,693	19,568,519	1,060,174	5.42
Nonoccupational Fees	9,352,156	8,493,890	858,266	10.10
Admission & Entertainment Taxes	4,008,331	4,063,049	(54,717)	-1.35
Corporation Occupation Tax	6,204,787	6,187,614	17,174	0.28
Revenue from Services	3,910,426	376,173	3,534,253	939.53
Motor Vehicle Driver's License Fee	4,947,500	4,999,855	(52,355)	-1.05
Documentary Stamp Tax	60,634	21,395	39,239	183.40
General Business Tax	1,368,245	1,513,800	(145,556)	-9.62
Motor Vehicle Title Fees	1,396,940	1,422,076	(25,135)	-1.77
Trade and Professional Fees	1,029,930	1,063,835	(33,906)	-3.19
Revenue from Private Sources	1,129,258	1,702,105	(572,847)	-33.66
Other Motor Vehicle License Fees	780,764	675,019	105,745	15.67
Sale of Goods and Assets	367,441	411,658	(44,217)	-10.74
Pari-mutuel Wagering Tax	332,116	346,895	(14,779)	-4.26
Revenue from other Governments	53,781	262,326	(208,545)	-79.50
Fines, Penalties, and Interest	86,837	122,721	(35,884)	-29.24
Other Miscellaneous Receipts	33,090,910	36,423,045	(3,332,135)	-9.15
Total	\$179,797,438	\$173,899,705	\$5,897,733	3.39%

TABLE 2 — MONTHLY GENERAL FUND MISCELLANEOUS TAX CASH RECEIPTS

Month	Gross Receipts		Net Receipts		Net Change	Percent Change
	2000	1999	2000	1999		
January	\$9,900,790	\$9,388,290	\$9,838,814	\$9,386,313	\$452,501	4.82%
February	14,837,255	10,122,772	14,816,389	10,118,333	4,698,056	46.43
March	13,974,276	11,903,460	13,962,550	11,903,440	2,059,109	17.30
April	25,026,512	22,949,785	25,014,138	22,901,334	2,112,804	9.23
May	10,802,157	13,814,158	10,767,399	13,798,306	(3,030,907)	-21.97
June	31,819,954	28,587,107	31,818,369	28,570,977	3,247,392	11.37
July	12,945,325	13,324,714	12,943,793	13,311,300	(367,507)	-2.76
August	10,420,836	10,976,537	10,381,936	10,930,346	(548,410)	-5.02
September	17,151,401	15,412,757	17,116,773	15,380,702	1,736,071	11.29
October	11,055,521	16,945,635	10,971,211	16,854,762	(5,883,551)	-34.91
November	11,399,521	9,868,557	11,389,525	9,836,394	1,553,131	15.79
December	10,463,889	10,605,933	10,414,534	10,580,796	(166,262)	-1.57
Total	\$179,797,438	\$173,899,705	\$179,435,430	\$173,573,004	\$5,862,426	3.38%

ALCOHOLIC BEVERAGES TAX

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is five cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

TABLE 3 — ALCOHOLIC BEVERAGE GALLONS AND REVENUE FOR 2000

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Light Wine Gallons	Alcohol Spirits & Wine Revenues	Farm Winery Gallons	Farm Winery Revenue
January	3,330,790	\$758,420	213,409	7,200	215,450	\$803,419	935	\$46.32
February	3,277,147	746,206	133,083	5,017	94,657	472,247	145	7.20
March	3,296,867	750,697	156,008	6,159	129,566	567,776	210	10.36
April	3,588,100	818,595	174,348	6,044	134,329	625,631	445	22.01
May	3,514,960	798,823	145,692	5,540	130,682	537,141	391	19.39
June	4,152,402	945,452	187,357	6,165	126,183	658,394	926	45.85
July	4,345,946	989,572	166,709	5,096	145,533	609,985	928	45.93
August	4,260,194	970,059	171,777	5,260	118,562	605,242	944	46.73
September	3,988,728	908,247	178,762	5,923	131,306	636,333	1,571	77.75
October	3,212,593	731,493	154,038	4,842	126,010	557,525	519	25.68
November	3,757,162	855,506	207,579	6,537	179,953	758,835	666	31.22
December	3,218,351	733,827	171,829	6,995	179,459	652,970	1,007	51.60
Total	43,943,240	\$10,006,897	2,060,591	70,778	1,711,690	\$7,485,497	8,687	\$430.04

CHRONOLOGY OF ALCOHOLIC BEVERAGE TAX RATES*

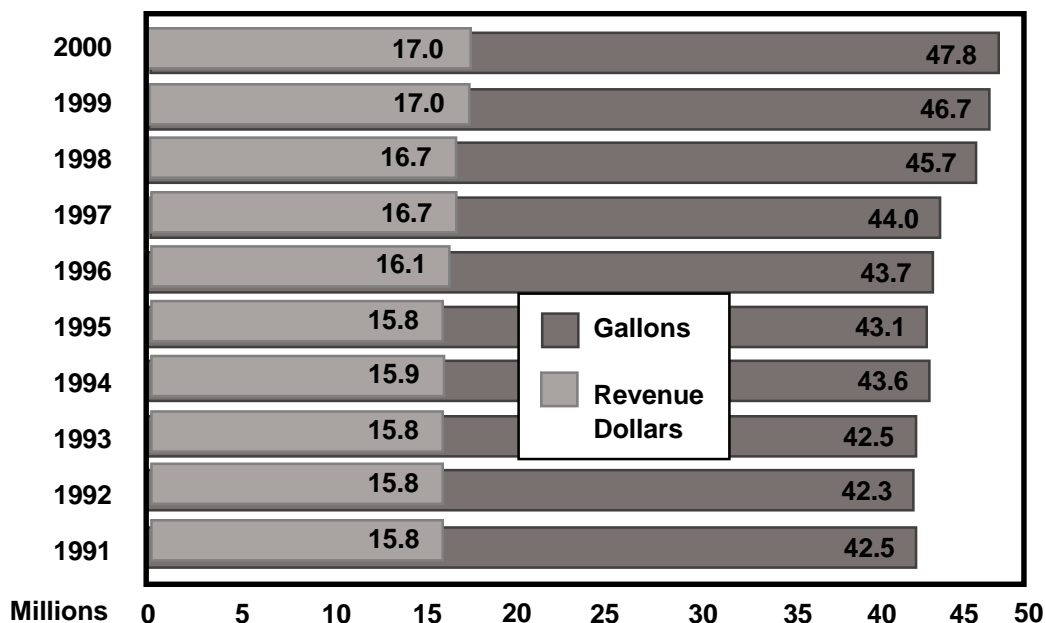
Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.

TABLE 4 — ALCOHOLIC BEVERAGE GALLONS AND REVENUE 1970 TO 2000

Year	Total Gallons	Percent Change	Total Tax Revenue	Percent Change
1970	34,460,020		\$6,452,124	
1971	35,900,734	4.18%	6,938,643	7.54%
1972	36,216,173	0.88	7,740,112	11.55
1973	37,704,578	4.11	9,174,479	18.53
1974	39,698,058	5.29	9,803,725	6.86
1975	40,233,818	1.35	9,913,137	1.12
1976	40,759,631	1.31	10,089,809	1.78
1977	43,687,138	7.18	11,036,821	9.39
1978	44,778,106	2.50	11,820,991	7.11
1979	45,966,132	2.65	12,111,717	2.46
1980	47,236,082	2.76	12,763,015	5.38
1981	47,424,970	0.40	13,334,773	4.48
1982	46,001,867	-3.00	13,983,127	4.86
1983	46,025,192	0.05	13,734,083	-1.78
1984	44,735,938	-2.80	13,335,206	-2.90
1985	43,507,016	-2.75	13,509,274	1.31
1986	43,103,172	-0.93	15,360,046	13.70
1987	43,327,253	0.52	15,422,512	0.41
1988	42,797,591	-1.22	16,407,361	6.39
1989	42,651,489	-0.34	16,073,215	-2.04
1990	42,730,707	0.19	16,106,351	0.21
1991	42,521,560	-0.49	15,753,151	-2.19
1992	42,329,652	-0.45	15,781,515	0.18
1993	42,525,344	0.46	15,711,789	-0.44
1994	43,647,949	2.64	15,875,830	1.04
1995	43,060,888	-1.34	15,837,546	-0.24
1996	43,738,834	1.57	16,067,141	1.45
1997	44,016,042	0.63	16,679,930	3.81
1998	45,703,481	3.80	16,710,659	0.18
1999	46,774,136	2.34	17,034,546	1.94
2000	47,794,986	2.18	17,492,824	2.69

ALCOHOLIC BEVERAGE GALLONS AND REVENUE 1990 TO 2000



CIGARETTE TAX

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 34 cents on packages containing 20 or fewer cigarettes and 42.5 cents on packages containing 25 cigarettes. The basic rate is 1.7 cents per cigarette.

TABLE 5 — CIGARETTE TAX RECEIPTS AND NUMBER OF PACKAGES TAXED

Year	Packs of 20	Packs of 25	Number of Packages Taxed	Cigarette Tax Receipts
1962	171,639,510		171,639,510	\$ 6,524,449
1963	167,848,500		167,848,500	8,117,806
1964	160,830,500		160,830,500	9,179,067
1965 ¹	159,993,520		159,993,520	11,276,852
1966	156,799,880		156,799,880	11,985,845
1967	157,925,000		157,925,000	12,010,375
1968	157,482,650		157,482,650	11,974,465
1969	156,718,050		156,718,050	11,905,706
1970	160,311,890		160,311,890	12,171,433
1971	158,751,536		158,751,536	17,117,404
1972 ²	160,216,670		160,216,670	19,770,429
1973	166,876,790		166,876,790	20,553,919
1974	175,339,280		175,339,280	21,641,451
1975	179,988,280		179,988,280	22,215,027
1976	183,032,110		183,032,110	22,570,880
1977	183,027,490		183,027,490	22,517,276
1978	182,318,000		182,318,000	22,408,593
1979	181,476,000		181,476,000	22,309,681
1980	183,686,000		183,686,000	22,587,450
1981 ³	187,025,800		187,025,800	23,649,402
1982 ⁴	183,179,400		183,179,400	29,191,135
1983	168,006,600		168,006,600	28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	29,415,184
1985	163,060,790	3,274,200	166,334,990	28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	37,260,345
1988	150,679,850	2,236,000	152,915,850	39,551,353
1989	142,697,760	1,770,600	144,468,360	37,249,529
1990	144,863,710	1,401,000	146,264,710	37,680,416
1991	144,123,330	1,108,400	145,231,730	37,412,210
1992	141,710,930	894,400	142,605,330	36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	39,656,428
1994	139,812,100	732,800	140,544,900	45,475,905
1995	140,483,000	636,200	141,119,200	45,799,985
1996	140,298,700	510,000	140,808,700	45,622,019
1997	137,969,700	505,500	138,475,200	45,636,583
1998	147,731,600	449,400	148,181,000	48,716,304
1999	130,764,000	315,600	131,079,600	43,077,696
2000	129,130,500	260,400	129,390,900	42,518,529

¹ Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.

² Cigarette Tax rate increased from 8 cents to 13 cents per package on April 28, 1971.

³ Cigarette Tax rate increased from 13 cents to 14 cents per package on August 30, 1981.

⁴ Cigarette Tax rate increased from 14 cents to 18 cents per package on May 1, 1982.

⁵ Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to 9 cents per cigarette, effective August 1, 1984.

⁶ Cigarette Tax rate increased from 18 cents/22.5 cents to 23 cents/28.75 cents per package on March 1, 1986.

⁷ Cigarette Tax rate increased from 23 cents/28.75 cents to 27 cents/33.75 cents per package on July 1, 1987.

⁸ Cigarette Tax rate increased from 27 cents/33.75 cents to 34 cents/42.5 cents per package on July 1, 1993.

DISTRIBUTION OF CIGARETTE TAX REVENUE

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events

Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference

21 cents	Deposited in the General Fund. (From July 1, 1994, through July 1, 2009) this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund.
7 cents	Deposited to the Building Renewal Allocation Fund (as of July 1, 2001, this amount increases to 9 cents).
2 cents	Deposited in the City of Omaha Public Events Facilities Fund (through fiscal year 2000-01).
Remainder	The balance of such proceeds shall be placed in the Nebraska Capital Construction Fund and disbursements from the fund shall be as the Legislature shall from time to time provide.

CIGARETTE TAX RECEIPTS AND PACKAGES TAXED — 1990 TO 2000

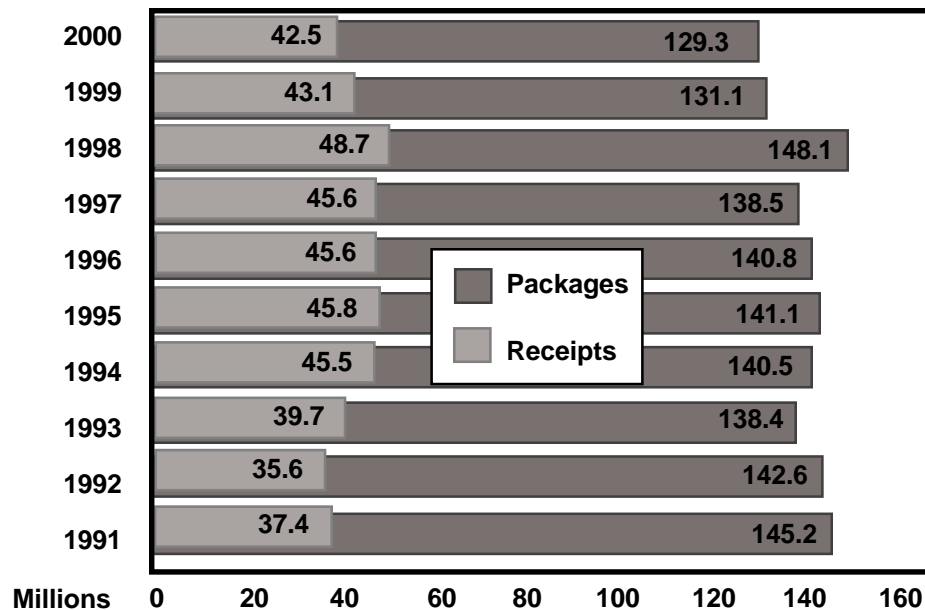


TABLE 6 — TOBACCO TAX

Month	2000	1999	1998
January	\$251,656	\$236,870	\$234,750
February	221,888	215,897	225,700
March	241,113	204,793	195,485
April	258,678	238,463	211,353
May	213,257	238,472	211,348
June	278,859	192,147	224,896
July	282,140	285,276	234,020
August	289,655	223,371	246,235
September	270,568	270,028	233,380
October	247,076	276,749	260,158
November	278,785	238,041	223,927
December	251,249	278,582	243,583
Totals	\$3,084,924	\$2,898,689	\$2,744,835

Note: Tobacco taxes do not flow to the General Fund

PARI-MUTUEL WAGERING TAX

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first \$10,000,000 of wagers are exempt. For wager amounts over \$10,000,000 and less than or equal to \$73,000,000, the tax rate is two and one-half percent. For amounts in excess of \$73,000,000 the tax rate is four percent. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed \$1,400,000 and is equal to two percent of the first \$70,000,000 of taxable wagers. An additional tax of one-half percent is imposed on wagers placed by telephone. The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

TABLE 7 — 2000 PARI-MUTUEL REPORT

Organization	Live Race Meets	Nebraska Simulcast	Out of State Simulcast	Total Wagered	Amount Taxable	Tax Due	Tax Credit	Tax Paid
Hall County Improvement Assn.	\$6,000,261	\$628,806	\$15,278,385	\$21,907,452	\$65,279,768	\$1,365,133	\$1,305,595	\$59,537
Douglas Racing Corporation	300,309	3,012,247	61,685,985	64,998,541	324,778,645	6,770,566	6,495,573	274,993
Platte County Agricultural Society	1,486,882	633,843	4,065,235	6,185,960	0	0	0	0
Nebraska State Board of Agriculture	1,716,613	1,296,457	14,433,035	17,396,105	0	0	0	0
Total	\$9,504,065	\$5,571,353	\$95,462,640	\$110,488,058	\$390,058,413	\$8,135,698	\$7,801,168	\$334,530

CHRONOLOGY OF PARI-MUTUEL TAX RATES

	Live Race Meets	Nebraska Simulcast	Out of State Simulcast	Total	Amount Taxable	Tax Due	Tax Credit	Tax Paid
1990	\$65,976,048	\$46,121,266	\$13,083,748	\$125,181,062	\$73,113,450	\$1,462,269	\$1,462,269	\$0
1991	53,164,942	43,514,910	18,083,307	114,763,159	66,122,266	1,653,057	1,322,445	330,611
1992	53,478,580	43,405,104	21,385,065	118,268,749	69,848,538	1,746,213	1,396,971	349,243
1993	46,805,857	37,828,433	25,003,856	109,638,146	61,339,223	1,533,481	1,226,784	306,696
1994	28,504,850	8,213,455	48,267,613	84,985,918	64,985,918	1,624,648	1,299,718	324,930
1995	25,870,809	15,022,237	77,502,903	118,395,949	65,407,650	1,635,191	1,308,150	327,041
1996	10,226,390	8,742,475	71,067,296	90,036,361	42,244,246	1,056,107	844,885	211,222
1997	9,295,840	7,302,737	71,529,486	88,128,063	41,824,793	1,045,620	836,499	209,121
1998	7,965,015	5,014,469	92,111,131	105,091,665	59,490,425	1,487,261	1,189,788	297,445
1999	10,068,127	5,939,496	94,932,440	110,940,063	66,515,208	1,662,880	1,330,304	332,576
2000	9,504,065	5,571,353	95,462,640	110,488,058	390,058,413	8,135,698	7,801,168	334,530

CHARITABLE GAMING TAXES

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 6 percent of the gross receipts from each bingo occasion, beginning October 1, 1997, the rate dropped to 3 percent of gross receipts;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. Prior to July 1, 1999, all unused operations funds are lapsed into the General Fund. After July 1, 1999, per LB 659, any unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund beginning in August, 1999.

TABLE 8 — CHARITABLE GAMING TAX RECEIPTS

Month	Calendar Year 2000	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$696,420	\$622,756	\$679,995	\$906,735
February	560,452	642,875	648,676	445,405
March	266,417	179,162	257,737	294,067
April	653,727	493,817	663,331	941,059
May	658,316	874,421	660,995	647,682
June	168,272	183,536	238,562	252,982
July	944,280	340,842	895,855	1,130,287
August	296,486	1,018,486	373,665	384,341
September	164,079	127,819	234,483	237,492
October	850,523	507,349	539,270	1,082,030
November	372,590	774,209	701,206	425,699
December	153,380	165,042	207,530	197,173
Total	\$5,784,942	\$5,930,313	\$6,101,305	\$6,944,952

TABLE 9 — QUARTERLY REPORTED GAMING TAXES

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Bingo	\$145,200	\$127,709	\$153,109	\$122,296	\$548,314
Pickle Cards	538,585	447,715	450,029	417,837	1,884,166
City-County Lottery	855,557	773,356	789,085	819,832	3,237,830
Lottery/Raffle	20,474	17,635	21,933	18,939	78,981
Totals	\$1,559,816	\$1,396,415	\$1,414,156	\$1,378,904	\$5,749,291

MECHANICAL AMUSEMENT DEVICE (MAD) TAX

A license fee and occupation tax are imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. All proceeds are credited to the General Fund.

Through December 31, 1999, the licensing fee is \$250 for applicants operating a minimum of ten machines. No fee is required for applicants operating less than ten machines. The occupation tax is \$50 per device placed in operation prior to

April 1, 1999. Machines placed in operation after April 1, and before January 1, 2000, are taxed \$25 per machine.

Beginning on January 1, 2000, annual licensing applications are to be filed by January 1, and licensing fees are not required. The occupation tax is \$35 per device placed in operation prior to July 1, and \$20 per machine placed in operation after July 1, 2000.

TABLE 10 — MAD TAX RECEIPTS

Month	2000	1999	1998
January	\$39,935	\$6,098	\$3,065
February	12,665	7,700	3,810
March	5,125	5,775	2,120
April	3,035	5,725	2,555
May	5,625	2,650	980
June	3,370	4,525	645,770
July	8,935	2,850	91,125
August	2,195	3,450	16,075
September	1,145	3,200	9,450
October	530	1,200	9,250
November	91,205	65,235	6,135
December	352,210	376,175	12,780
Total	\$525,975	\$484,583	\$803,115

SEVERANCE TAX

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells is subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is three percent of the value of the nonstripper oil, three percent of the value of the natural gas,

and two percent of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, one percent of the gross tax receipts is credited to the Severance Tax Administration Fund, up to \$300,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is credited to the Permanent School Fund.

TABLE 11 — SEVERANCE TAX RECEIPTS

Month	2000	1999	1998	1997
January	138,163	\$57,089	\$129,539	\$161,253
February	173,956	\$51,020	\$94,281	\$157,436
March	229,328	\$63,053	\$111,778	\$142,634
April	106,708	\$36,415	\$90,300	\$145,779
May	142,481	\$74,892	\$90,503	\$96,231
June	221,885	\$93,379	\$130,089	\$171,748
July	186,232	\$100,646	\$57,461	\$105,033
August	149,369	\$77,245	\$82,088	\$114,838
September	224,693	\$121,777	\$60,067	\$124,671
October	209,143	\$106,523	\$62,223	\$119,116
November	8,010	\$149,609	\$65,263	\$97,340
December	317,558	\$85,184	\$89,201	\$152,212
Total	\$2,107,526	\$1,016,833	\$1,062,793	\$1,588,291

CONSERVATION TAX

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

TABLE 12 — CONSERVATION TAX RECEIPTS

Month	2000	1999	1998
January	\$56,434	\$24,194	\$26,203
February	49,198	20,486	18,484
March	63,704	29,136	22,716
April	28,904	12,739	17,941
May	43,497	30,933	14,081
June	60,625	36,989	25,223
July	52,654	41,356	11,887
August	32,028	36,409	21,313
September	48,689	45,535	25,052
October	48,198	49,085	44,887
November	2,333	53,667	27,502
December	63,083	36,599	16,219
Total	\$549,347	\$417,129	\$271,508

LITTER FEE

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

TABLE 13 — LITTER FEE RECEIPTS

Month	2000	1999	1998
January	\$7,917	\$27,252	\$2,473
February	10,481	18,111	4,348
March	596	1,367	724
April	1,660	2,616	6,169
May	536	9,769	515
June	419	1,431	239
July	648	62	9,651
August	454	7,116	(35)
September	710,307	502,207	657,498
October	461,382	569,707	459,752
November	34,954	94,595	23,184
December	47,444	16,190	(460)
Total	\$1,276,797	\$1,250,422	\$1,164,058

TIRE FEE

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

TABLE 14 — TIRE FEE RECEIPTS

Month	2000	1999	1998
January	\$347,760	\$343,594	\$337,336
February	121,562	94,336	95,668
March	100,598	100,582	111,228
April	365,992	166,697	146,482
May	109,614	116,570	118,426
June	218,088	155,692	121,358
July	183,127	186,483	182,677
August	120,043	139,703	145,706
September	141,432	135,295	118,813
October	195,379	192,477	181,838
November	139,389	136,373	98,983
December	187,322	126,925	169,600
Total	\$2,230,306	\$1,894,727	\$1,828,115

FERTILIZER FEE

A fee of \$1.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2, 162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Beginning January 1, 1997, the fertilizer fee remitted is credited to the Natural Resources Enhancement Fund. This fee terminates December 31, 2000.

TABLE 15 — FERTILIZER FEE RECEIPTS

Month	2000	1999	1998	1997
January	\$99,812	\$213,118	\$108,336	\$189,748
February	28,875	21,133	48,657	53,542
March	36,349	18,330	20,689	18,134
April	178,053	127,756	45,663	119,654
May	512,146	368,460	435,397	430,617
June	646,345	602,026	785,104	773,807
July	395,897	475,372	428,641	396,900
August	132,953	190,286	216,512	213,278
September	66,897	71,895	84,745	99,783
October	42,047	48,042	40,732	44,017
November	36,887	30,345	51,836	28,708
December	23,355	44,947	33,772	43,144
Total	\$2,199,616	\$2,211,710	\$2,300,084	\$2,411,332

WASTE REDUCTION AND RECYCLING FEE

From January 1, 1999 through June 30, 1999, an annual fee of \$25 applies to Nebraska businesses with taxable retail sales of tangible personal property in excess of \$30,000. Beginning on July 1, 1999, the \$25 fee applies to each business location with taxable retail sales exceeding \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

TABLE 16 — WASTE REDUCTION AND RECYCLING FEE RECEIPTS

Month	2000	1999	1998
January	\$2,310	\$2,150	\$1,016
February	1,006	575	867
March	779	200	497
April	548	525	513
May	191	25	278
June	250	100	283
July	10,379	50	188
August	156	118,250	45,678
September	428,584	273,400	389,533
October*	14,038	(28,800)	19,187
November	2,017	3,700	4,377
December	2,170	2,100	2,044
Total	\$462,427	\$372,275	\$464,458

*As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more

LODGING TAX

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2000, there are 55 counties that impose a lodging tax.

TABLE 17 — STATE LODGING TAX REVENUE

Month	2000	1999	Change	Change
January	\$135,840	\$133,294	\$2,545	1.91%
February	156,384	149,061	7,323	4.91
March	190,668	167,023	23,645	14.16
April	198,016	178,555	19,461	10.90
May	214,121	219,399	(5,278)	-2.41
June	311,015	275,009	36,006	13.09
July	260,897	258,918	1,979	0.76
August	286,861	264,837	22,024	8.32
September	251,947	250,304	1,643	0.66
October	202,917	208,069	(5,152)	-2.48
November	217,690	173,979	43,711	25.12
December	118,371	147,481	(29,109)	-19.74
Total	\$2,544,727	\$2,425,928	\$118,800	4.90%

STATE LODGING TAX REVENUE 1990 – 2000

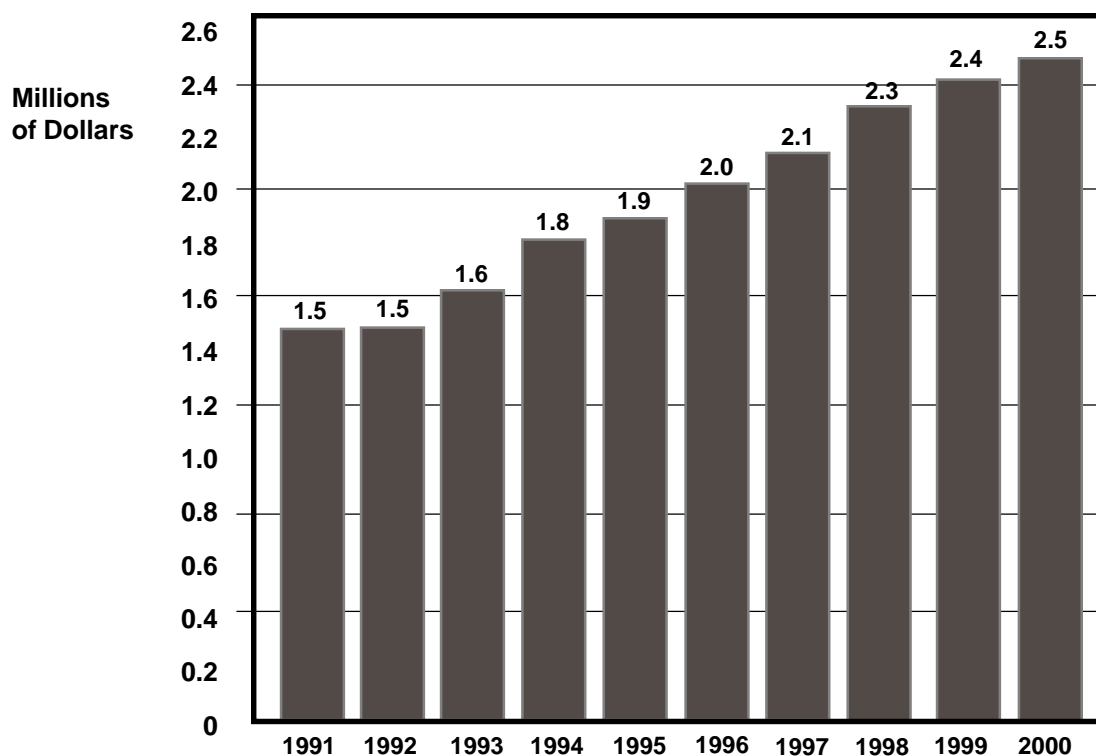


TABLE 18 — LODGING TAX RETURNED TO COUNTIES FOR 2000

County	Total Lodging Tax Returned 2000	Total Lodging Tax Returned 1999	Net Change	Percent Change
Adams	\$73,100	\$75,089	(\$ 1,989)	-2.65%
Box Butte	34,857	29,967	4,890	16.32
Brown	11,977	11,320	657	5.80
Buffalo	288,040	251,871	36,168	14.36
Cass	47,427	46,143	1,284	2.78
Chase	5,553	3,732	1,821	48.81
Cherry	51,602	47,680	3,923	8.23
Cheyenne	82,787	72,936	9,851	13.51
Colfax	4,427	4,285	141	3.30
Custer	15,638	16,795	(1,157)	-6.89
Dakota	65,432	74,504	(9,072)	-12.18
Dawes	47,170	47,333	(163)	-0.34
Dawson	65,690	60,726	4,964	8.18
Deuel	7,489	7,486	3	0.04
Dodge	52,068	47,626	4,442	9.33
Douglas	3,400,232	3,464,083	(63,850)	-1.84
Fillmore	3,765	3,641	124	3.42
Frontier	670	0	670	0.00
Gage	40,883	29,364	11,519	39.23
Garfield	4,826	4,344	482	11.10
Hall	208,723	210,477	(1,753)	-0.83
Hamilton	9,813	8,267	1,546	18.70
Harlan	5,735	5,365	370	6.90
Holt	19,605	19,315	290	1.50
Jefferson	7,477	7,084	393	5.55
Johnson	4,917	1,650	3,267	198.00
Kearney	8,786	9,254	(467)	-5.05
Keith	113,371	113,192	179	0.16
Kimball	18,147	18,298	(150)	-0.82
Knox	5,482	4,930	552	11.19
Lancaster	804,424	709,350	95,074	13.40
Lincoln	254,565	232,218	22,347	9.62
Madison	92,546	80,463	12,083	15.02
Merrick	4,835	5,720	(885)	-15.47
Morrill	4,826	5,690	(865)	-15.19
Nemaha	12,219	8,749	3,470	39.66
Nuckolls	4,658	5,136	(477)	-9.29
Otoe	60,080	51,379	8,701	16.93
Pawnee	1,157	1,262	(105)	-8.31
Phelps	15,023	13,123	1,899	14.47
Pierce	1,141	0	1,141	0.00
Platte	73,221	75,865	(2,643)	-3.48
Red Willow	35,103	34,396	706	2.05
Sarpy	142,945	137,482	5,463	3.97
Saunders	7,781	3,539	4,242	119.85
Scotts Bluff	93,030	104,319	(11,289)	-10.82
Seward	12,552	12,108	443	3.66
Sheridan	7,344	7,344	(0)	-0.00
Sioux	843	713	130	18.28
Thayer	5,739	6,952	(1,213)	-17.45
Valley	4,049	4,028	21	0.51
Washington	12,153	14,972	(2,820)	-18.83
Wayne	10,618	6,177	4,441	71.90
Webster	2,643	2,710	(67)	-2.48
York	94,141	94,821	(680)	-0.72
Total	\$6,463,327	\$6,315,273	\$148,054	2.34%

CHRONOLOGY OF COUNTY LODGING TAX RATES

County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate
Adams	1/1/81	2%	Douglas	8/1/80	2%	Keith	8/1/80	2%	Pierce	7/1/00	2%
Box Butte	10/1/89	2		10/1/89	4	Kimball	8/1/80	2	Platte	7/1/82	2
Brown	1/1/90	2	Fillmore	10/1/95	2		10/1/82	1	Red Willow	4/1/82	1
Buffalo	8/1/80	2	Frontier	7/1/00	2		7/1/90	2		7/1/92	2
Cass	7/1/94	1	Gage	4/1/86	2	Knox	7/1/89	1	Sarpy	8/1/80	2
	10/1/97	2	Garfield	1/1/88	2	Lancaster	8/1/80	2	Saunders	7/1/99	2
Chase	7/1/90	2	Hall	8/1/80	2	Lincoln	8/1/80	2	Scotts Bluff	1/1/81	2
Cherry	7/1/86	2	Hamilton	1/1/95	2	Madison	1/1/82	2	Seward	4/1/89	2
Cheyenne	4/1/83	2	Harlan	10/1/87	2	Merrick	1/1/93	2	Sheridan	7/1/82	2
Colfax	1/1/97	2	Holt	1/1/86	2	Morrill	10/1/82	2	Sioux	10/1/85	2
Custer	4/1/82	2	Jefferson	1/1/90	1	Nemaha	10/1/90	2	Thayer	4/1/97	2
Dakota	7/1/91	2		7/1/93	2	Nuckolls	4/1/97	2	Valley	4/1/97	2
Dawes	8/1/80	2	Johnson	4/1/97	2	Otoe	10/1/86	1.5	Washington	4/1/85	2
Dawson	10/1/82	2	Kearney	4/1/84	2		7/1/97	2	Wayne	7/1/99	2
Deuel	7/1/93	2		7/1/84	0	Pawnee	7/1/92	2	Webster	7/1/83	2
Dodge	1/1/87	2		7/1/96	2	Phelps	1/1/84	2	York	8/1/80	2

MOTOR VEHICLE FUELS TAX

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzene, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

TABLE 19 — GASOLINE NET TAXABLE GALLONS AND NET TAX DUE

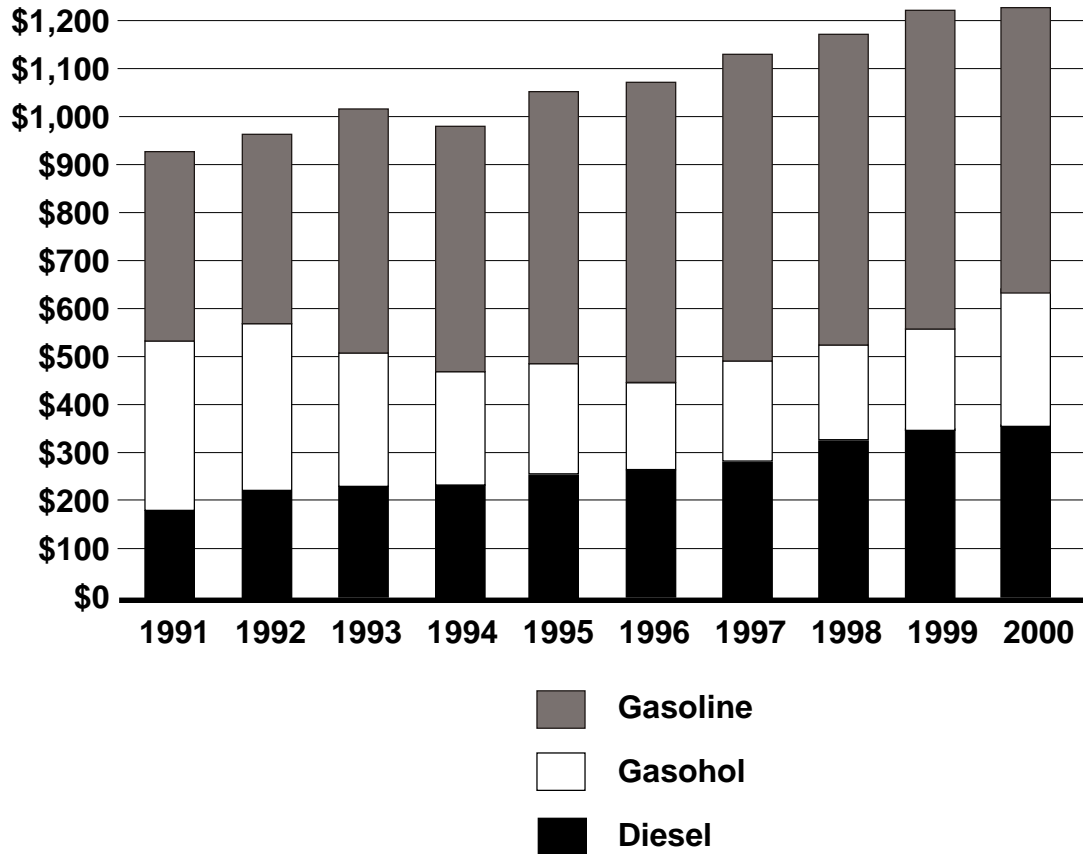
Month	2000 Taxable Gallons	1999 Taxable Gallons	Percent Increase or (Decrease)	2000 Tax Due	1999 Tax Due	Percent Increase or (Decrease)
January	42,286,705	47,789,783	-11.52%	\$9,845,623	\$10,617,765	-7.27%
February	41,807,651	45,912,053	-8.94	9,738,233	10,199,623	-4.52
March	42,595,382	56,470,052	-24.57	9,921,828	12,550,305	-20.94
April	45,263,418	54,091,171	-16.32	10,564,407	12,020,372	-12.11
May	52,764,705	58,753,901	-10.19	12,246,066	13,059,226	-6.23
June	50,259,215	62,944,989	-20.15	11,718,684	13,992,599	-16.25
July	49,695,999	63,209,444	-21.38	12,012,838	14,854,670	-19.13
August	53,713,554	60,315,786	-10.95	12,675,162	14,173,692	-10.57
September	50,144,651	54,867,982	-8.61	11,683,312	12,891,354	-9.37
October	46,644,446	52,858,415	-11.76	10,825,178	12,419,642	-12.84
November	46,665,941	47,509,127	-1.77	10,798,820	11,161,207	-3.25
December	49,378,774	50,847,246	-2.89	11,436,281	11,948,723	-4.29
Total	571,220,441	655,569,949	-12.87%	133,466,432	\$149,889,178	-10.96%

TABLE 20 — GASOHOL NET TAXABLE GALLONS AND NET TAX DUE

Month	2000 Taxable Gallons	1999 Taxable Gallons	Percent Increase or (Decrease)	2000 Tax Due	1999 Tax Due	Percent Increase or (Decrease)
January	21,229,447	15,920,092	33.35%	\$4,849,336	\$3,537,070	37.10%
February	23,506,163	13,865,697	69.53%	\$5,477,756	\$3,080,343	77.83
March	24,997,617	16,254,888	53.79%	\$5,827,105	\$3,612,602	61.30
April	23,438,555	15,076,894	55.46%	\$5,442,270	\$3,350,452	62.43
May	25,664,845	16,389,825	56.59%	\$6,031,645	\$3,642,966	65.57
June	26,464,724	17,431,714	51.82%	\$6,036,898	\$3,875,050	55.79
July	28,399,772	17,035,773	66.71%	\$6,188,432	\$4,003,528	54.57
August	27,305,008	17,137,706	59.33%	\$6,242,990	\$4,027,214	55.02
September	25,037,622	17,086,378	46.54%	\$5,754,467	\$4,014,483	43.34
October	25,141,447	20,762,748	21.09%	\$5,828,942	\$4,878,426	19.48
November	24,986,840	21,302,327	17.30%	\$5,814,749	\$5,004,505	16.19
December	23,002,455	25,131,278	-8.47%	\$5,381,779	\$5,905,663	-8.87
Total	299,174,495	213,395,320	40.20%	\$68,876,369	\$48,932,302	40.76%

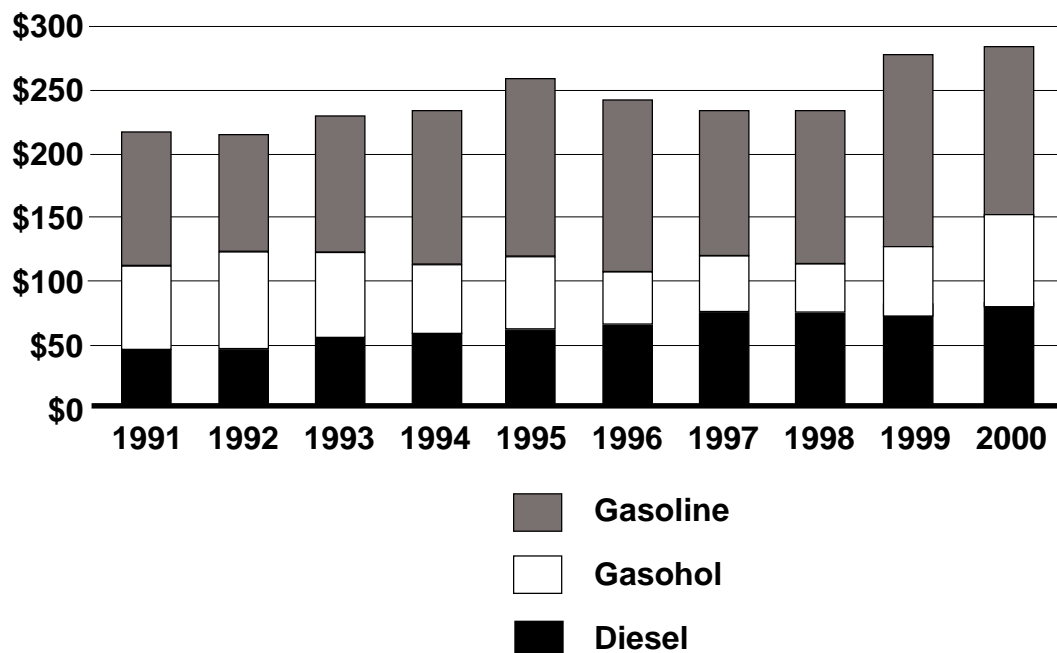
MOTOR FUELS GALLONS

Millions



MOTOR FUELS TAX DUE

Millions



DIESEL AND ALTERNATIVE FUELS TAX

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when: (1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is imported into Nebraska via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

LB 143, enacted in 1999, changes the manner undyed diesel fuel is taxed. Beginning January 1, 2000, undyed diesel fuel will be taxed in the same manner as gasoline; upon receipt of the fuel as opposed to on the sale of the fuel. To bring tax-free inventories of undyed diesel fuel into compliance, a floor-stock tax will be imposed upon the dealers' inventory on December 31, 1999.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

TABLE 21 — DIESEL FUEL NET TAXABLE GALLONS AND NET TAX DUE

Month	2000 Taxable Gallons	1999 Taxable Gallons	Percent Increase or (Decrease)	2000 Tax Due	1999 Tax Due	Percent Increase or (Decrease)
January	24,815,240	24,942,528	-0.51%	\$5,900,599	\$5,656,084	4.32%
February	24,282,554	23,115,558	5.05	5,773,305	5,241,418	10.15
March	27,573,721	29,174,949	-5.49	6,556,785	6,617,513	-0.92
April	28,075,844	27,902,458	0.62	6,676,465	6,328,463	5.50
May	29,476,410	28,663,651	2.84	7,009,475	6,501,260	7.82
June	30,880,632	29,630,394	4.22	7,344,765	6,721,427	9.27
July	27,408,923	29,144,816	-5.96	6,517,890	6,987,791	-6.72
August	30,824,483	29,712,287	3.74	7,304,444	7,124,501	2.53
September	30,204,158	30,752,354	-1.78	7,182,727	7,374,284	-2.60
October	32,846,293	33,415,214	-1.70	7,850,275	7,991,380	-1.77
November	29,804,788	28,067,164	6.19	7,088,340	6,729,553	5.33
December	27,200,300	27,782,977	-2.10	6,468,821	6,661,899	-2.90
Total	343,393,346	342,304,350	0.32%	\$81,673,891	\$79,935,573	2.17%

AIRCRAFT FUELS TAX

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

TABLE 22 — AIRCRAFT FUELS NET TAXABLE GALLONS AND NET TAX DUE

Month	2000 Taxable Gallons	1999 Taxable Gallons	Percent Increase or (Decrease)	2000 Tax Due	1999 Tax Due	Percent Increase or (Decrease)
January	4,458,487	4,364,175	2.16%	\$131,418	\$130,260	0.89%
February	4,418,422	4,067,461	8.63	131,195	120,969	8.45
March	4,974,813	4,828,374	3.03	148,845	146,910	1.32
April	4,433,043	4,314,316	2.75	132,335	128,562	2.93
May	4,995,128	4,361,496	14.53	151,727	131,677	15.23
June	5,021,662	4,792,790	4.78	151,478	145,752	3.93
July	5,144,378	5,276,668	-2.51	159,439	161,255	-1.13
August	4,574,101	5,338,457	-14.32	137,686	164,263	-16.18
September	4,531,978	4,704,341	-3.66	150,128	140,920	6.53
October	5,027,834	4,755,773	5.72	149,857	142,396	5.24
November	4,592,670	4,529,098	1.40	140,084	135,715	3.22
December	4,506,161	4,693,212	-3.99	133,011	139,676	-4.77
Total	56,678,677	56,026,161	1.16%	\$1,717,203	\$1,688,355	1.71%

COMPRESSED FUELS TAX

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All excise

taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs beginning on July 1, 1998.

TABLE 23 — COMPRESSED FUELS NET TAXABLE GALLONS AND NET TAX DUE

Month	2000 Taxable Gallons	1999 Taxable Gallons	Percent Increase or (Decrease)	2000 Tax Due	1999 Tax Due	Percent Increase or (Decrease)
January	110,010	132,647	-17.07%	\$25,949	\$29,901	-13.22%
February	117,452	73,202	60.45	27,734	16,417	68.93
March	241,055	290,404	-16.99	56,731	65,262	-13.07
April	98,370	89,868	9.46	23,189	20,212	14.73
May	124,607	75,314	65.45	29,452	16,952	73.74
June	234,544	220,395	6.42	55,195	49,449	11.62
July	98,752	111,259	-11.24	23,280	26,495	-12.13
August	115,897	88,631	30.76	27,372	21,075	29.88
September	238,713	233,944	2.04	56,215	55,475	1.33
October	111,428	111,716	-0.26	28,036	26,573	5.51
November	84,220	112,044	-24.83	19,865	26,687	-25.56
December	256,870	279,005	-7.93	60,516	66,260	-8.67
Total	1,831,918	1,818,429	8.02%	\$433,534	\$420,758	11.09%

PETROLEUM RELEASE REMEDIAL ACTION FEE

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is three-tenths of one cent (.003) per gallon on motor vehicle fuels such as gasoline and gasohol and one-tenth of one cent (.001) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund. If the unobligated balance of the fund falls below \$2 million, an additional fee of three-

tenths of one cent per gallon on motor vehicle fuels and one-tenth of one cent per gallon on all other petroleum products will be collected until the cash balance of the fund reaches \$4 million. If the unobligated balance of the fund reaches \$5 million, the Department of Revenue will stop collecting the fee until the unobligated fund balance falls below \$3 million. (Currently, the fee is six-tenths of one cent (.006) per gallon on gasoline and two-tenths of one cent (.002) per gallon on all other petroleum products.)

TABLE 24 — PETROLEUM RELEASE REMEDIAL ACTION FEE

Month	GALLONS SUBJECT TO THE FEE		2000 Total Gallons	1999 Total Gallons	2000 Total Fee
	Motor Vehicle Fuels	Other Petroleum Products			
January	61,468,445	68,132,933	129,601,378	136,006,613	\$737,096
February	62,285,863	70,358,211	132,644,074	127,788,264	771,650
March	62,862,897	69,659,772	132,522,669	164,922,797	710,578
April	61,364,629	74,834,231	136,198,860	153,432,701	776,791
May	75,214,219	92,109,727	167,323,946	160,584,164	953,263
June	73,000,327	97,977,454	170,977,781	169,220,456	950,951
July	77,007,411	90,340,471	167,347,882	178,650,499	964,100
August	78,467,842	102,516,740	180,984,582	173,575,171	1,013,772
September	69,184,771	82,239,329	151,424,100	156,359,172	869,391
October	71,924,157	88,286,823	160,210,980	163,658,591	912,179
November	71,106,057	77,251,059	148,357,116	149,399,415	872,728
December	69,023,476	72,239,249	141,262,725	152,273,826	837,937
Total	832,910,094	985,945,999	1,818,856,093	1,885,871,669	\$10,370,436

MOTOR FUELS TAX RATES

For 2000 the motor fuels tax rates are as follows: January 1 through June 30, 23.9 cents; July 1 through December 31, 23.9 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, diesel fuel, and interstate motor carrier's tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

CHRONOLOGY OF MOTOR FUELS TAX RATES

Effective Date	Aircraft Fuel Gas ¢/Gal.	Jet ¢/Gal.	Petroleum Release Fee M.V. Fuels ¢/Gallon	Other Prod. ¢/Gallon	Gasohol ¢/Gallon	Motor Fuel & Diesel Fuel ¢/Gallon	Variable Excise Tax Percent	Excise Tax ¢/Gallon	Total Tax Gasohol ¢/Gallon	M.F. & D.F. ¢/Gallon
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	0.003	0.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	0.003	0.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	0.003	0.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	0.003	0.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	0.003	0.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	0.003	0.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	0.003	0.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	0.003	0.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	0.003	0.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	0.006	0.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	0.006	0.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	0.006	0.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	0.006	0.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	0.006	0.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	0.006	0.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	0.006	0.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	0.006	0.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	0.006	0.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	0.006	0.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3			12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3			12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3			12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3			12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3			12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3			12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3			12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3			12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3			12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3			12.5	12.5	15.2	11.4	23.9	23.9

HOMESTEAD EXEMPTION

The homestead exemption program was created by the Legislature to provide property tax relief to elderly and disabled homeowners on a limited income. The specific requirements have been modified since the creation in 1969, but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part of the local property taxes levied against the home with the state reimbursing local governments for general fund revenues for the taxes exempted under the program.

For more detailed information or answers to questions about the Nebraska homestead exemption, please contact the local county assessor's office or the Nebraska Department of Revenue.

The following tables, Table 1 through Table 6, are the summarization of the Nebraska Schedule I - Income Statement forms of the applicants for homestead exemption filed during the year 2000.

Qualified Owner Occupant Over 65 Years Old

Table 1 - Who FILED a 1999 Federal Income Tax Return, and

Table 2 - Who DID NOT FILE a 1999 Federal Income Tax Return

Table 1 presents the household income components and medical and dental expenses for applicants who filed a 1999 Federal Income Tax Return and Table 2 the household income components and medical and dental expenses for applicants who did not file a 1999 Federal Income Tax Return under the qualification group of Over Age 65. The statistics are grouped by

the sliding income scale of 100, 85, 70, 55, 40, and 25 percentage of relief and by filing status.

Disabled Individuals, Disabled Veterans and Homes Contributed to by Veterans Affairs

Table 3 - Who FILED a 1999 Federal Income Tax Return, and

Table 4 - Who DID NOT FILE a 1999 Federal Income Tax Return

Table 3 and Table 4 provide the household income components and medical and dental expenses for applicants who filed and who did not file a 1999 Federal Income Tax Return, respectively for the following exemption groups: (1) veterans disabled by a non service-related accident or illness, (2) disabled individuals, (3) veterans with a 100% service-related disability, and (4) homes contributed to by the Department of Veterans Affairs. The statistics are grouped by single and married filing status.

Homestead Exemption Program by Counties

Table 5 - Who FILED a 1999 Federal Income Tax Return, and

Table 6 - Who DID NOT FILE a 1999 Federal Income Tax Return

Table 5 and Table 6 includes all groups of exemptions and list the components of household income and medical and dental expenses by counties for applicants who filed a Federal Income Tax Return and for applicants who did not file a Federal Income Tax Return, respectively.

TABLE 1 — QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD
Statewide Applicants Who FILED a 1999 Federal Income Tax Return

	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number	Social Security Income Amount	Tier I Railroad Income Number	Tier I Railroad Income Amount
100% Exemption										
Single	23,231	\$283,732,607	\$1,023,599,661	\$902,009,447	7,433	\$58,217,737	7,164	\$60,165,068	255	\$2,089,980
Married	13,583	221,504,828	644,646,834	533,627,144	5,998	50,480,366	5,841	72,098,901	126	1,196,150
85% Exemption										
Single	819	16,148,705	45,326,580	32,607,180	688	8,201,153	662	6,275,751	28	252,041
Married	934	21,599,748	54,980,073	36,821,950	628	8,471,291	614	8,355,019	18	205,518
70% Exemption										
Single	713	14,755,795	42,184,086	24,613,597	629	7,854,119	606	5,962,676	27	239,486
Married	873	21,220,157	51,753,550	28,696,684	616	8,834,250	591	8,273,428	23	254,473
55% Exemption										
Single	560	12,150,754	32,872,095	15,037,701	521	6,925,986	506	5,019,238	20	191,248
Married	750	19,140,171	45,372,094	19,614,372	592	8,929,630	563	8,111,740	26	347,503
40% Exemption										
Single	465	10,548,233	27,083,943	8,939,821	445	6,427,081	424	4,136,319	21	199,742
Married	649	17,347,547	39,531,402	12,561,468	547	8,789,832	524	7,459,163	20	269,160
25% Exemption										
Single	401	9,497,387	23,444,729	4,766,207	390	5,947,604	371	3,713,239	17	123,863
Married	557	15,554,471	35,252,315	6,741,098	470	7,884,504	448	6,781,128		
All Approved Applications										
Single	26,189	346,833,481	1,194,511,094	987,973,953	10,106	93,573,680	9,733	85,272,291	368	3,096,360
Married	17,346	316,366,922	871,536,268	638,062,716	8,851	93,389,873	8,581	111,079,379	234	2,538,298

¹ Only positive income is used in the compilation.

	Nebraska Adjustment		Income from Nebraska Obligations		Medical/Dental Expense		Medical/Dental Deduction		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100% Exemption										
Single	138	\$4,023,014	62	\$48,397	3,579	\$14,575,797	3,429	\$12,006,031	7,435	\$107,961,682
Married	175	4,263,116	28	51,718	3,654	25,831,951	3,604	22,444,383	6,007	98,740,260
85% Exemption										
Single	14	20,295	8	2,045	579	1,686,792	547	1,190,956	688	13,560,327
Married	11	113,606	6	13,788	590	3,243,429	583	2,598,116	628	14,488,809
70% Exemption										
Single	19	83,799	8	8,467	532	1,564,947	494	1,093,184	629	13,017,617
Married	10	200,641	0	0	586	3,166,837	569	2,504,341	616	14,900,528
55% Exemption										
Single	16	247,105	9	13,352	416	1,293,734	388	904,383	521	11,305,789
Married	11	109,972	5	4,027	552	3,036,105	545	2,372,738	592	15,103,085
40% Exemption										
Single	17	34,550	10	7,627	382	1,102,311	349	737,296	445	10,068,023
Married	12	94,116	12	10,725	511	2,690,598	500	2,070,167	547	14,514,161
25% Exemption										
Single	15	76,723	7	5,569	327	963,612	297	640,027	390	9,199,105
Married	6	10,174	2	4,224	433	2,414,510	422	1,862,933	470	13,082,196
All Approved Applications										
Single	219	4,485,486	104	85,457	5,815	21,187,193	5,504	16,571,877	10,108	165,112,543
Married	225	4,791,625	53	84,482	6,326	40,383,430	6,223	33,852,678	8,860	170,829,039

TABLE 2 — QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD
Statewide Applicants Who DID NOT FILE a 1999 Federal Income Tax Return

	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100% Exemption										
Single	911	\$2,727,174	15,383	\$138,804,018	762	\$5,837,337	2,534	\$8,061,199	4,237	\$11,080,812
Married	967	3,350,972	7,602	106,476,085	257	2,556,961	1,743	6,756,863	2,789	9,837,921
85% Exemption										
Single	20	144,054	129	1,631,220	9	65,628	48	214,659	68	327,839
Married	49	254,570	307	5,237,004	13	158,882	137	739,137	210	1,126,827
70% Exemption										
Single	13	116,904	82	1,030,538	7	70,352	22	105,458	41	211,410
Married	41	208,871	256	4,339,192	14	178,130	112	784,126	188	1,211,939
55% Exemption										
Single	8	58,328	40	524,127	3	19,332	15	76,155	25	129,494
Married	27	168,786	149	2,681,989	12	195,669	67	456,882	110	716,451
40% Exemption										
Single	5	27,525	23	314,845	1	9,000	8	31,856	14	62,313
Married	21	163,320	99	1,657,226	8	97,392	49	294,171	68	408,375
25% Exemption										
Single	6	72,790	13	162,958	1	5,350	1	8,968	4	23,759
Married	18	117,914	90	1,582,010	8	103,183	49	333,370	71	469,930
All Approved Applications										
Single	963	3,146,775	15,670	142,467,706	783	6,006,999	2,628	8,498,295	4,389	11,835,627
Married	1,123	4,264,433	8,503	121,973,506	312	3,290,217	2,157	9,364,549	3,436	13,771,443
	IRA Distributions		Taxable IRA Distributions		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
100% Exemption										
Single	755	\$1,577,697	1,094	\$2,161,832	696	\$1,223,930	8,765	\$17,461,601	1,218	\$3,339,451
Married	776	1,980,216	1,131	2,770,087	336	644,604	4,604	10,026,011	799	2,533,295
85% Exemption										
Single	19	40,299	30	62,667	5	18,884	100	354,390	13	81,014
Married	68	263,684	101	338,847	22	52,935	234	745,945	41	131,219
70% Exemption										
Single	12	39,056	18	68,152	6	17,445	57	260,435	8	57,523
Married	69	288,765	86	354,393	10	17,481	202	581,184	38	119,124
55% Exemption										
Single	5	20,937	9	34,284	4	4,640	28	99,371	2	9,672
Married	49	186,140	60	212,044	4	2,986	125	410,823	22	100,165
40% Exemption										
Single	4	12,039	6	15,959	1	884	17	59,828	4	8,128
Married	27	120,327	32	148,379	8	27,254	74	259,146	22	88,694
25% Exemption										
Single	1	1,400	1	1,400	0	0	10	35,633	2	10,323
Married	26	156,716	34	176,986	12	32,680	67	180,947	5	18,630
All Approved Applications										
Single	796	1,691,428	1,158	2,344,294	712	1,265,783	8,977	18,271,258	1,247	3,506,111
Married	1,015	2,995,848	1,444	4,000,736	392	777,940	5,306	12,204,056	927	2,991,127

	Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount
100% Exemption						
Single	3,528	\$9,022,061	3,191	\$7,138,319	15,812	\$175,788,992
Married	3,519	18,657,041	3,440	15,709,034	7,734	122,772,382
85% Exemption						
Single	81	162,143	70	97,316	132	2,588,379
Married	282	1,224,862	275	931,793	311	7,110,940
70% Exemption						
Single	61	147,069	58	94,583	85	1,738,177
Married	222	930,150	218	688,722	262	6,319,630
55% Exemption						
Single	28	55,417	20	33,684	41	844,964
Married	143	586,832	137	427,463	159	4,037,087
40% Exemption						
Single	13	30,284	13	18,271	23	480,210
Married	87	349,168	82	250,625	100	2,592,987
25% Exemption						
Single	7	19,280	6	13,931	14	298,281
Married	76	297,325	74	208,098	92	2,472,277
All Approved Applications						
Single	3,718	9,436,254	3,358	7,396,104	16,107	181,739,003
Married	4,329	22,045,378	4,226	18,215,735	8,658	145,305,303

**TABLE 3 — DISABLED INDIVIDUALS, VETERANS, AND HOMES CONTRIBUTED
BY THE DEPARTMENT OF VETERAN AFFAIRS
Statewide Applicants Who FILED a 1999 Federal Income Tax Return**

	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income ¹	Social Security Income Number Amount	Tier I Railroad Income Number Amount
Veterans Disabled by a Non-Service- Related Accident or Illness								
Single	196	\$1,825,696	\$7,827,235	\$7,211,679	64	\$672,115	38 \$368,943	6 \$72,539
Married	880	15,590,377	51,097,797	41,680,809	489	6,637,444	337 4,382,050	20 240,249
Disabled Individuals								
Single	793	5,705,368	39,288,699	35,893,606	279	2,869,644	109 1,033,091	3 17,344
Married	960	14,476,965	54,079,869	45,113,202	639	9,138,862	262 3,231,256	13 136,998
Veterans with a 100% Service-Related Disability								
Single	552	6,417,384	34,354,580	30,710,399	246	2,854,799	155 1,233,071	2 16,434
Married	446	6,051,467	28,632,626	24,660,249	248	3,257,157	104 1,220,533	4 38,494
Homes Contributed to by the Department of Veteran Affairs								
	119	0	14,537,344	14,537,344	0	0	0 0	0 0

¹Only positive income is used in the compilation.

	Nebraska Adjustment		Income from Nebraska Obligations		Medical/Dental Expense		Medical/Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	1	\$319	0	\$0	32	\$105,324	29	\$80,146	64	\$1,026,887
Married	3	170,709	2	954	317	2,017,745	310	1,677,158	489	9,548,827
Disabled Individuals										
Single	9	20,628	2	401	146	935,720	138	830,347	280	3,149,982
Married	11	287,303	6	5,717	368	2,187,576	359	1,846,670	639	10,710,786
Veterans with a 100% Service-Related Disability										
Single	5	14,729	4	4,291	116	355,887	105	268,478	246	3,878,934
Married	5	14,790	2	1,263	102	494,706	93	402,776	248	4,070,247
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

TABLE 4 — DISABLED INDIVIDUALS, VETERANS, AND HOMES CONTRIBUTED BY THE DEPARTMENT OF VETERAN AFFAIRS
Statewide Applicants Who DID NOT FILE a 1999 Federal Income Tax Return

	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	5	\$24,297	70	\$700,210	1	\$13,404	17	\$71,231	20	\$64,466
Married	50	247,396	336	4,947,743	12	119,719	103	521,502	165	840,757
Disabled Individuals										
Single	30	146,673	235	2,046,895	8	82,793	31	118,906	56	208,272
Married	47	254,248	203	3,002,948	8	73,535	67	345,176	98	452,958
Veterans with a 100% Service-Related Disability										
Single	22	67,304	219	1,736,003	4	11,528	36	200,520	74	371,575
Married	23	95,505	128	1,599,303	5	43,920	25	161,825	32	132,971
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	IRA Distribution		Taxable IRA Distribution		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	3	\$5,246	5	\$9,046	5	\$897	27	\$22,151	5	\$15,072
Married	38	90,224	51	139,434	13	20,932	185	354,972	27	72,285
Disabled Individuals										
Single	7	15,773	7	25,085	8	2,997	72	118,470	22	62,993
Married	16	55,315	22	90,649	11	49,447	108	249,983	30	97,423
Veterans with a 100% Service-Related Disability										
Single	10	31,336	13	34,204	4	5,643	148	360,782	10	27,159
Married	4	12,366	9	17,936	3	22,453	76	172,006	12	17,248
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Medical & Dental Expenses		Medical & Dental Deductions		Household Income¹					
	Number	Amount	Number	Amount	Number	Amount				
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	19	\$75,091	17	\$65,556	82	\$798,809				
Married	182	867,017	174	706,223	363	6,041,550				
Disabled Individuals										
Single	73	186,730	67	153,085	308	2,555,386				
Married	120	640,780	117	542,940	257	3,766,180				
Veterans with a 100% Service-Related Disability										
Single	42	98,155	39	76,800	254	2,538,449				
Married	39	154,833	38	125,476	152	1,981,219				
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA				

¹Only positive income is used in the compilation.

TABLE 5 — HOMESTEAD EXEMPTION PROGRAM BY COUNTIES

Applicants Who FILED a 1999 Federal Income Tax Return

County	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adjusted Gross Income 1	Social Security Income Number	Amount	Tier I Railroad Income Number	Amount
ADAMS	890	\$13,979,831	\$50,070,125	\$37,701,415	363	\$3,782,785	335	\$3,893,390	10	\$92,258
ANTELOPE	471	6,592,903	14,352,528	11,335,978	238	2,297,560	227	2,319,504	0	0
ARTHUR	12	196,230	336,610	282,076	11	72,363	10	94,281	0	0
BANNER	19	255,953	477,266	436,748	14	131,888	12	104,517	0	0
BLAINE	19	254,426	694,193	345,989	11	76,507	11	100,459	0	0
BOONE	340	4,597,652	11,091,595	8,789,157	175	1,543,956	172	1,681,057	D	D
BOX BUTTE	385	5,477,262	16,438,957	11,631,715	166	1,577,530	140	1,573,775	22	234,206
BOYD	191	2,595,837	3,413,378	3,191,547	95	865,155	90	806,591	D	D
BROWN	240	3,308,743	6,580,380	5,661,456	120	1,069,009	113	1,155,944	D	D
BUFFALO	921	13,832,789	46,032,677	36,416,574	421	4,187,150	390	4,266,309	11	101,613
BURT	401	6,003,407	15,701,290	11,456,731	185	1,972,196	180	2,061,346	D	D
BUTLER	327	4,753,300	12,410,300	9,395,615	156	1,690,958	147	1,488,612	D	D
CASS	596	9,477,455	31,755,023	24,494,276	257	2,780,712	230	2,583,295	11	103,136
CEDAR	525	7,664,526	17,988,122	13,826,243	283	2,985,078	279	2,778,849	0	0
CHASE	200	2,892,070	7,530,207	5,381,875	95	892,041	89	1,000,292	D	D
CHEERY	261	3,631,723	8,766,590	6,880,434	128	1,265,216	118	1,185,297	D	D
CHEYENNE	380	5,547,606	14,544,205	10,934,713	154	1,564,513	145	1,482,343	D	D
CLAY	279	4,101,624	8,671,430	6,952,134	123	1,115,331	114	1,263,779	D	D
COLFAX	445	6,566,665	19,659,365	13,968,319	231	2,221,253	227	2,251,037	D	D
CUMING	468	7,270,428	20,046,169	14,089,582	269	2,754,883	262	2,759,193	D	D
CUSTER	604	8,450,237	16,790,996	14,134,809	289	2,696,676	280	2,894,901	D	D
DAKOTA	479	6,926,123	23,263,201	16,935,896	173	1,611,662	158	1,786,587	D	D
DAWES	365	5,185,127	12,347,301	9,794,549	163	1,511,110	143	1,459,121	12	116,146
DAWSON	704	10,689,565	29,865,201	22,035,344	292	2,719,748	276	3,054,179	D	D
DEUEL	100	1,435,807	2,815,359	2,525,476	47	361,116	45	502,903	D	D
DIXON	332	4,869,421	11,668,162	9,095,601	171	1,821,155	163	1,621,417	D	D
DODGE	1,271	20,077,687	75,394,224	55,099,044	521	5,533,016	493	5,693,410	D	D
DOUGLAS	8,805	134,309,142	510,207,920	426,581,609	3,243	34,408,294	2,888	31,678,964	164	1,405,889
DUNDY	112	1,599,354	2,512,980	2,049,287	52	518,705	48	461,931	D	D
FILLMORE	275	4,181,449	8,462,890	6,801,560	136	1,424,784	130	1,391,161	D	D
FRANKLIN	256	3,535,411	5,941,777	5,309,716	136	1,286,945	127	1,262,568	0	0
FRONTIER	109	1,579,985	3,651,809	2,997,956	61	482,943	59	662,970	0	0
FURNAS	292	4,118,143	7,248,695	6,233,067	134	1,403,921	124	1,209,028	D	D
GAGE	1,061	15,530,697	47,720,096	34,225,732	448	4,524,762	420	4,649,903	D	D
GARDEN	155	2,108,795	4,064,149	3,525,246	61	497,562	59	621,865	0	0
GARFIELD	158	2,297,722	4,587,870	4,038,932	87	912,056	82	773,622	D	D
GOSPER	90	1,414,124	3,556,950	2,731,923	44	457,461	41	431,395	0	0
GRANT	27	399,267	687,207	514,073	D	D	D	D	0	0
GREELEY	184	2,347,422	4,464,665	3,985,388	102	911,854	96	875,210	D	D
HALL	1,541	24,374,879	89,438,684	67,953,529	674	7,324,298	615	6,989,040	16	156,966
HAMILTON	254	4,003,700	13,153,698	9,879,864	121	1,337,418	110	1,289,291	0	0
HARLAN	233	3,318,587	7,249,050	5,497,272	96	944,637	93	1,009,389	D	D
HAYES	37	458,059	556,363	492,113	18	168,007	16	154,545	0	0
HITCHCOCK	168	2,460,755	3,787,993	3,320,631	76	662,529	74	859,463	D	D
HOLT	577	7,960,657	20,099,545	14,998,892	296	2,875,644	283	2,757,696	D	D
HOOVER	58	725,141	1,512,058	1,372,911	27	181,391	25	267,173	D	D
HOWARD	325	4,627,870	14,341,022	9,834,893	145	1,452,308	140	1,438,297	D	D
JEFFERSON	522	7,231,079	15,142,074	12,282,767	203	1,935,741	186	1,945,155	14	140,681
JOHNSON	295	4,325,806	10,639,221	8,360,856	161	1,600,564	157	1,572,909	D	D
KEARNEY	174	2,686,253	7,590,135	5,707,006	78	766,219	72	796,935	0	0
KEITH	391	5,912,969	17,021,010	11,925,414	179	1,697,506	167	1,885,088	D	D
KEYA PAHA	49	652,485	1,069,516	992,830	31	273,278	30	285,442	0	0
KIMBALL	197	2,918,526	6,058,389	5,194,237	92	888,032	85	947,398	D	D
KNOX	617	8,478,408	16,516,385	13,816,891	288	2,905,599	282	2,677,900	0	0
LANCASTER	4,079	64,766,741	297,181,736	250,779,869	1,756	18,926,605	1,566	17,446,066	105	981,896
LINCOLN	1,104	16,974,649	52,403,635	39,332,396	491	4,969,032	375	4,159,539	106	1,144,084
LOGAN	36	517,443	987,792	787,830	19	183,902	19	179,402	0	0
LOUP	41	552,743	856,085	791,160	29	205,295	29	265,772	0	0
MADISON	961	14,615,921	46,395,048	35,663,182	432	4,376,536	416	4,433,675	D	D
MCPHERSON	23	380,434	557,925	494,485	18	177,076	18	175,674	0	0
MERRICK	347	5,218,813	14,008,135	10,359,673	183	1,875,090	173	1,861,575	D	D
MORRILL	288	3,917,917	9,025,388	7,117,011	120	1,079,962	116	1,228,843	D	D
NANCE	234	3,397,445	7,756,015	5,919,729	127	1,214,868	126	1,326,485	0	0
NEMAH	362	5,378,838	11,531,890	9,163,400	175	1,678,699	167	1,786,264	0	0
NUCKOLLS	307	4,468,953	6,201,902	5,548,092	130	1,332,497	128	1,354,240	0	0
OTOE	593	8,733,752	28,662,937	22,023,034	278	2,740,187	263	2,717,139	D	D
PAWNEE	256	3,638,056	5,232,571	4,590,295	130	1,285,594	122	1,166,157	D	D
PERKINS	116	1,794,314	3,820,634	3,091,035	62	512,324	61	658,795	0	0
PHELPS	264	4,091,358	11,551,374	8,816,462	121	1,095,642	110	1,328,415	D	D
PIERCE	395	5,628,969	16,379,700	11,867,549	201	1,906,429	199	2,008,750	D	D
PLATTE	876	13,414,823	50,321,700	39,773,816	377	3,594,087	356	3,859,840	D	D
POLK	214	3,267,810	8,149,872	6,170,482	102	1,134,171	98	1,042,166	D	D
RED WILLOW	421	6,371,454	16,176,615	12,191,675	175	1,753,539	155	1,739,807	11	94,383
RICHARDSON	598	8,255,357	16,401,282	14,212,526	243	2,183,571	226	2,346,556	D	D
ROCK	129	1,709,878	2,711,382	2,401,919	71	655,728	67	636,106	0	0
SALINE	574	8,925,593	24,443,556	17,708,139	305	3,172,509	295	3,186,153	D	D
SARPY	1,231	19,573,082	101,763,763	85,799,706	592	6,783,029	485	5,232,664	21	216,057
SAUNDERS	738	11,223,145	40,622,765	30,608,132	405	4,081,991	384	4,119,229	D	D
SCOTTS BLUFF	1,533	23,242,443	67,815,753	49,026,487	561	5,687,366	510	5,953,784	D	D
SEWARD	456	7,535,748	26,556,382	20,715,601	234	2,651,379	226	2,431,106	D	D
SHERIDAN	302	4,293,017	7,781,589	6,664,096	139	1,245,262	134	1,352,789	D	D
SHERMAN	255	3,498,404	6,213,601	5,281,596	113	1,103,038	109	1,105,232	D	D
SIOUX	43	516,207	1,300,135	1,165,392	32	155,481	29	311,106	D	D
STANTON	194	2,732,916	7,881,380	5,807,469	101	879,284	98	962,618	D	D
THAYER	343	4,958,360	8,149,433	7,186,828	152	1,534,077	143	1,410,607	D	D
THOMAS	41	578,330	803,455	732,552	21	212,148	19	176,711	D	D
THURSTON	170	2,600,444	4,803,195	4,100,194	79	847,182	77	821,221	0	0
VALLEY	312	4,585,067	9,707,735	7,741,440	147	1,476,025	137	1,425,285	D	D
WASHINGTON	448	6,848,363	33,914,495	28,203,602	202	2,092,350	189	2,197,191	D	D
WAYNE	292	4,467,144	14,274,432	9,683,743	161	1,702,439	154	1,609,120	0	0
WEBSTER	261	3,700,481	7,398,915	5,987,792	102	1,072,682	95	984,113	D	D
WHEELER	36	382,491	704,745	650,282	15	97,017	14	129,017	0	0
YORK	421	6,319,671	19,429,560	14,267,400	172	1,713,576	164	1,817,223	D	D
OMAHA ²	10,484	160,730,587	645,886,178	540,584,918	4,037	43,283,672	3,562	39,108,819	190	1,666,545
LINCOLN	4,079	64,766,741	297,181,736	250,779,869	1,756	18,926,605	1,566	17,446,066	105	981,896
OTHER	32,918	487,770,328	1,352,797,598	1,034,479,172	15,129	150,183,292	14,191	151,265,726	355	3,508,275
TOTAL	47,481	\$713,267,656	\$2,295,865,512	\$1,825,843,959	20,922	\$212,393,569	19,319	\$207,820,611	650	\$6,156,716

¹Only positive income is used in the compilation D = Suppressed to avoid disclosure of confidential information.²Omaha refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Applicants Who FILED a 1999 Federal Income Tax Return

County	Nebraska Adjustments		Income from Nebraska Obligations		Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	D	D	D	D	236	\$1,185,935	229	\$960,119	363	\$6,771,753
ANTELOPE	D	D	D	D	114	738,990	112	630,372	238	3,887,145
ARTHUR	D	D	D	D	D	D	D	D	11	162,935
BANNER	D	D	D	D	D	D	D	D	14	198,622
BLAINE	D	D	D	D	D	D	D	D	11	163,504
BOONE	D	D	D	D	96	521,610	92	436,216	175	2,752,766
BOX BUTTE	D	D	D	D	135	719,785	130	603,446	166	2,812,611
BOYD	D	D	D	D	41	237,256	41	198,596	95	1,500,316
BROWN	D	D	D	D	65	382,939	64	325,850	120	1,885,483
BUFFALO	10	55,239	D	D	271	1,383,632	265	1,135,719	421	7,308,189
BURT	D	D	D	D	130	729,000	129	600,703	185	3,340,854
BUTLER	D	D	D	D	99	593,658	94	500,292	156	2,711,189
CASS	D	D	D	D	181	849,053	172	681,837	257	4,800,180
CEDAR	D	D	D	D	169	999,584	165	835,854	283	4,818,693
CHASE	D	D	D	D	62	351,216	61	298,575	95	1,606,608
CHERRY	D	D	D	D	80	415,774	77	344,291	129	2,167,239
CHEYENNE	D	D	D	D	90	437,049	90	352,097	154	2,711,015
CLAY	D	D	D	D	73	346,536	69	281,780	123	2,101,669
COLFAX	D	D	D	D	123	619,468	115	509,828	231	3,936,138
CUMING	D	D	D	D	155	873,693	153	723,431	269	4,699,989
CUSTER	12	218,206	D	D	197	1,090,926	193	928,111	289	4,636,113
DAKOTA	D	D	D	D	109	469,215	104	372,654	174	3,088,123
DAWES	D	D	D	D	73	348,158	70	282,308	163	2,751,032
DAWSON	D	D	D	D	179	807,770	178	644,807	292	5,104,765
DEUEL	D	D	D	D	15	69,549	15	55,048	47	818,829
DIXON	D	D	D	D	112	599,208	105	499,048	171	2,962,057
DODGE	D	D	D	D	366	2,081,512	361	1,728,695	521	9,547,043
DOUGLAS	54	190,760	32	21,439	2,172	8,969,477	2,037	7,027,831	3,245	60,533,312
DUNDY	D	D	D	D	23	142,312	22	122,461	52	869,867
FILLMORE	D	D	D	D	73	480,331	73	404,999	136	2,423,735
FRANKLIN	D	D	D	D	70	415,210	69	351,391	136	2,178,379
FRONTIER	D	D	D	D	28	136,562	28	110,203	61	1,004,613
FURNAS	D	D	D	D	76	469,603	73	398,873	134	2,240,505
GAGE	12	142,146	D	D	297	1,733,716	286	1,463,780	448	7,763,712
GARDEN	D	D	D	D	23	113,112	23	91,028	61	978,398
GARFIELD	D	D	D	D	45	302,049	45	263,473	87	1,445,671
GOSPER	D	D	D	D	26	144,908	25	119,009	44	779,336
GRANT	D	D	D	D	D	D	D	D	D	D
GREELEY	D	D	D	D	50	305,545	49	265,869	102	1,436,162
HALL	10	753,610	D	D	397	2,299,744	392	1,892,361	674	12,503,379
HAMILTON	D	D	D	D	84	498,814	81	415,732	121	2,215,368
HARLAN	D	D	D	D	60	324,214	55	269,509	96	1,652,170
HAYES	D	D	D	D	12	61,830	12	51,252	18	279,351
HITCHCOCK	D	D	D	D	57	276,607	56	226,684	76	1,290,099
HOLT	21	328,483	D	D	175	910,014	169	759,635	296	4,741,398
HOOVER	D	D	D	D	D	D	D	D	27	377,506
HOWARD	D	D	D	D	77	453,627	76	379,642	145	2,445,669
JEFFERSON	D	D	D	D	125	735,885	121	622,524	203	3,382,455
JOHNSON	D	D	D	D	109	599,237	107	503,477	161	2,638,652
KEARNEY	D	D	D	D	51	243,180	51	197,167	78	1,364,850
KEITH	D	D	D	D	121	571,844	113	462,986	179	3,096,548
KEYA PAHA	D	D	D	D	18	125,322	17	109,079	31	446,758
KIMBALL	D	D	D	D	68	308,941	65	253,532	92	1,555,664
KNOX	D	D	D	D	166	855,876	161	704,989	288	4,746,812
LANCASTER	28	95,164	26	34,449	1,299	6,415,803	1,254	5,243,732	1,757	32,216,472
LINCOLN	21	640,602	D	D	323	1,697,294	316	1,387,524	491	8,928,617
LOGAN	D	D	D	D	D	D	D	D	19	327,680
LOUP	D	D	D	D	D	D	D	D	29	399,504
MADISON	D	D	D	D	296	1,557,647	291	1,287,601	432	7,555,782
MCPHERSON	D	D	D	D	D	D	D	D	18	314,138
MERRICK	D	D	D	D	112	662,450	108	554,389	183	3,184,114
MORRILL	D	D	D	D	64	419,421	64	359,125	120	1,934,904
NANCE	D	D	D	D	73	486,325	72	416,223	129	2,126,238
NEMAHA	D	D	D	D	94	444,886	91	352,903	175	3,080,037
NUCKOLLS	D	D	D	D	90	491,821	87	410,934	130	2,269,354
OTOE	D	D	D	D	159	1,014,785	155	859,211	278	4,621,370
PAWNEE	D	D	D	D	67	326,039	67	265,601	130	2,173,938
PERKINS	D	D	D	D	42	207,100	42	169,169	62	1,033,747
PHELPS	D	D	D	D	77	333,423	72	266,998	121	2,142,709
PIERCE	D	D	D	D	122	617,753	116	507,483	201	3,303,426
PLATTE	13	133,519	D	D	215	1,018,170	202	820,104	377	6,658,370
POLK	D	D	D	D	69	460,790	69	393,594	102	1,789,945
RED WILLOW	D	D	D	D	108	531,862	105	431,616	175	3,144,110
RICHARDSON	D	D	D	D	142	709,922	135	592,080	243	3,980,696
ROCK	D	D	D	D	39	210,433	39	180,558	71	1,094,980
SALINE	14	115,341	D	D	212	1,309,498	210	1,108,257	305	5,316,561
SARPY	D	D	D	D	396	1,534,014	363	1,178,133	593	11,040,032
SAUNDERS	D	D	D	D	256	1,426,591	249	1,190,138	405	7,080,838
SCOTTS BLUFF	D	D	D	D	295	1,669,728	292	1,368,590	561	10,213,953
SEWARD	D	D	D	D	156	904,668	149	748,380	234	4,323,775
SHERIDAN	D	D	D	D	75	332,106	72	272,012	139	2,252,696
SHERMAN	D	D	D	D	53	278,072	53	227,334	114	1,968,179
SIOUX	D	D	D	D	10	63,962	D	D	32	355,524
STANTON	D	D	D	D	55	267,484	52	219,456	101	1,546,251
THAYER	D	D	D	D	83	535,036	83	457,190	153	2,511,084
THOMAS	D	D	D	D	16	59,105	15	46,654	21	354,226
THURSTON	D	D	D	D	37	227,111	37	188,725	79	1,448,472
VALLEY	D	D	D	D	76	461,902	75	387,314	147	2,424,371
WASHINGTON	D	D	D	D	183	882,468	181	723,081	203	3,594,214
WAYNE	D	D	D	D	109	602,080	105	501,134	161	2,775,483
WEBSTER	D	D	D	D	60	287,600	59	230,232	102	1,813,226
WHEELER	D	D	D	D	D	D	D	D	15	183,352
YORK	D	D	D	D	118	550,939	116	445,476	173	3,055,594
OMAHA 2	69	277,439	36	30,554	2,751	11,385,958	2,581	8,929,045	4,041	75,167,557
LINCOLN	28	95,164	26	34,449	1,299	6,415,803	1,254	5,243,732	1,757	32,216,472
OTHER	381	9,412,987	111	117,560	9,172	49,865,819	8,926	41,357,352	15,136	260,943,214
TOTAL	478	\$9,785,590	173	\$182,563	13,222	\$67,667,580	12,761	\$55,530,129	20,934	\$368,327,243

¹Only positive income is used in the compilation. D = Suppressed to avoid disclosure of confidential information.

²"Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

TABLE 6 — HOMESTEAD EXEMPTION PROGRAM BY COUNTIES
Applicants who DID NOT FILE a 1999 Federal Income Tax Return

County	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Taxable Pensions & Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	44	\$161,861	514	\$5,852,491	18	\$153,998	91	\$266,276	188	\$552,616
ANTELOPE	24	\$35,181	230	2,280,481	D	D	23	95,123	45	152,986
ARTHUR	0	0	D	D	0	0	D	D	D	D
BANNER	D	D	D	D	0	0	D	D	D	D
BLAINE	D	D	D	D	0	0	D	D	D	D
BOONE	16	85,511	166	1,520,714	D	D	11	48,581	21	45,780
BOX BUTTE	17	74,904	197	2,092,687	39	376,196	33	109,160	67	195,280
BOYD	D	D	93	803,754	0	0	D	D	D	D
BROWN	12	31,886	116	1,051,367	D	D	D	D	24	84,860
BUFFALO	52	185,152	482	5,404,260	17	180,207	69	1,059,611	160	526,009
BURT	26	122,939	211	2,266,842	D	D	30	96,968	48	139,161
BUTLER	21	77,550	168	1,609,430	D	D	24	58,598	44	101,517
CASS	25	72,969	321	3,697,169	23	194,440	95	347,769	137	461,494
CEDAR	29	115,531	243	2,246,964	0	0	12	86,621	36	111,181
CHASE	13	49,050	107	1,101,276	D	D	16	51,360	26	77,365
CHERRY	15	44,372	125	1,218,855	D	D	15	34,568	21	58,471
CHEYENNE	23	61,800	207	2,220,337	13	120,956	30	118,226	51	197,872
CLAY	22	48,096	146	1,603,052	D	D	36	142,971	47	175,491
COLFAX	10	37,569	215	2,155,214	0	0	24	61,624	28	63,004
CUMING	24	63,818	193	2,061,206	D	D	18	52,644	33	76,804
CUSTER	33	99,590	294	2,991,504	D	D	41	153,233	77	254,398
DAKOTA	21	72,040	291	3,314,023	D	D	58	249,086	82	283,046
DAWES	11	61,466	182	1,885,898	18	167,471	D	D	45	165,785
DAWSON	42	140,224	399	4,536,936	10	85,523	84	274,745	117	350,505
DEUEL	D	D	53	525,679	D	D	D	D	D	D
DIXON	19	88,046	158	1,488,087	D	D	24	118,779	32	132,936
DODGE	57	132,451	725	8,599,839	25	210,104	167	609,440	302	1,031,406
DOUGLAS	297	1,329,941	5,234	59,558,901	305	2,313,285	1,432	5,411,277	2,279	8,311,919
DUNDY	D	D	62	620,745	0	0	D	D	D	D
FILLMORE	19	51,431	136	1,379,786	D	D	16	47,790	26	73,772
FRANKLIN	11	34,124	117	1,140,136	D	D	14	36,598	22	69,695
FRONTIER	D	D	47	465,775	D	D	D	D	D	D
FURNAS	22	63,593	151	1,534,657	D	D	16	53,729	29	89,502
GAGE	66	217,441	595	6,539,430	12	108,412	111	404,118	184	489,834
GARDEN	10	24,181	89	873,167	D	D	11	39,794	19	73,339
GARFIELD	10	37,454	70	648,199	D	D	D	D	19	57,860
GOSPER	D	D	45	519,958	0	0	D	D	D	D
GRANT	D	D	18	178,141	0	0	D	D	D	D
GREELEY	D	D	83	751,957	0	0	D	D	11	26,568
HALL	77	309,743	821	9,617,444	54	338,735	41	158,498	256	906,607
HAMILTON	19	63,603	130	1,458,009	D	D	25	126,542	42	159,499
HARLAN	D	D	131	1,401,153	D	D	18	48,444	36	106,384
HAYES	D	D	19	158,722	D	D	D	D	D	D
HITCHCOCK	12	51,333	90	988,166	0	0	10	41,805	16	50,951
HOLT	24	102,250	279	2,635,380	D	D	42	137,978	50	142,870
HOOKER	D	D	31	294,023	0	0	D	D	D	D
HOWARD	15	58,620	174	1,726,888	D	D	12	42,882	22	81,011
JEFFERSON	28	78,581	295	2,954,431	19	206,308	49	178,839	84	226,066
JOHNSON	11	34,772	134	1,366,916	D	D	24	84,322	36	111,105
KEARNEY	D	D	95	1,095,644	D	D	12	36,117	22	74,793
KEITH	23	69,428	204	2,354,445	D	D	41	166,619	72	233,737
KEYA PAHA	0	0	17	157,028	0	0	D	D	D	D
KIMBALL	11	31,875	100	1,185,287	D	D	20	57,355	27	71,087
KNOX	22	81,742	325	3,070,996	D	D	35	111,344	53	147,823
LANCASTER	197	578,210	2,203	26,299,384	150	1,357,520	719	2,577,214	1,032	3,449,280
LINCOLN	48	181,491	504	5,176,699	147	1,555,721	139	486,259	236	809,317
LOGAN	D	D	15	141,515	D	D	D	D	D	D
LOUP	D	D	10	92,414	D	D	D	D	D	D
MADISON	46	176,395	521	5,791,786	D	D	100	388,109	164	524,557
MCPHERSON	0	0	D	D	0	0	D	D	D	D
MERRICK	18	49,849	157	1,647,588	D	D	25	99,972	35	109,362
MORRILL	24	72,226	164	1,634,621	D	D	14	58,635	27	84,904
NANCE	D	D	104	1,071,527	D	D	D	D	17	62,462
NEMAHA	16	66,139	179	1,797,856	D	D	21	56,154	47	140,462
NUCKOLLS	13	26,028	171	1,778,559	D	D	24	88,159	44	147,269
OTOE	29	105,837	310	3,390,998	D	D	52	199,495	96	287,368
PAWNEE	10	42,630	128	1,184,358	D	D	16	49,852	31	95,292
PERKINS	D	D	54	629,827	0	0	D	D	D	D
PHELPS	16	63,273	142	1,625,297	D	D	23	82,299	32	109,409
PIERCE	17	51,837	192	1,822,930	D	D	16	61,384	29	99,216
PLATTE	55	177,208	494	5,462,707	11	49,371	101	325,527	170	477,737
POLK	18	72,988	111	1,172,774	D	D	12	27,739	20	56,021
RED WILLOW	25	87,070	232	2,587,335	14	119,074	55	191,284	80	240,480
RICHARDSON	23	69,339	335	3,447,989	18	145,349	63	246,646	85	305,688
ROCK	D	D	56	481,235	D	D	D	D	14	45,179
SALINE	26	56,507	262	2,939,025	D	D	67	226,672	101	268,728
SARPY	51	222,745	571	6,813,410	25	249,218	165	727,727	261	1,002,765
SAUNDERS	28	143,175	303	3,226,546	11	115,512	52	171,234	77	259,440
SCOTT'S BLUFF	78	325,281	932	10,723,925	14	137,773	238	780,452	267	881,030
SEWARD	29	102,153	219	2,613,560	D	D	51	248,142	71	246,978
SHERIDAN	10	47,741	162	1,760,895	D	D	20	72,117	29	100,859
SHERMAN	14	49,240	137	1,222,825	D	D	14	32,289	21	49,899
SIOUX	D	D	12	121,332	0	0	D	D	D	D
STANTON	D	D	91	981,749	D	D	11	39,231	22	88,009
THAYER	29	102,302	191	2,063,205	D	D	16	33,683	29	77,537
THOMAS	D	D	18	189,757	D	D	D	D	D	D
THURSTON	11	47,664	89	929,241	0	0	D	D	17	52,696
VALLEY	20	59,549	165	1,762,787	D	D	D	D	19	57,869
WASHINGTON	23	100,204	241	2,809,250	D	D	44	151,846	71	210,381
WAYNE	10	31,264	133	1,418,650	0	0	25	93,795	34	108,263
WEBSTER	17	74,964	155	1,543,616	D	D	13	42,596	23	74,168
WHEELER	D	D	20	166,897	0	0	D	D	D	D
YORK	34	99,251	244	2,731,508	D	D	36	113,204	56	181,335
OMAHA ²	371	1,652,889	6,046	69,181,562	337	2,601,200	1,641	6,290,849	2,611	9,525,065
LINCOLN	197	578,210	2,203	26,299,384	150	1,357,520	719	2,577,214	1,032	3,449,280
OTHER	1,695	6,015,531	17,124	183,163,201	646	5,683,393	2,710	10,439,435	4,634	14,731,721
TOTAL	2,263	\$8,246,630	25,373	\$278,644,147	1,133	\$9,642,113	5,070	\$19,307,498	8,277	\$27,706,066

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D = Suppressed to avoid disclosure of confidential information.

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Applicants who DID NOT FILE a 1999 Federal Income Tax Return

County	IRA Distributions		Taxable Distributions		Tax Exempt Interest		Taxable Interest		Other Income	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ADAMS	45	\$124,879	75	\$189,277	24	\$55,994	300	\$665,528	46	\$120,088
ANTELOPE	11	23,536	13	27,821	D	D	128	281,913	24	61,792
ARTHUR	0	0	0	0	0	0	0	0	0	0
BANNER	D	D	D	D	0	0	D	D	D	D
BLAINE	0	0	0	0	0	0	D	D	D	D
BOONE	D	D	11	32,666	D	D	89	225,303	12	40,335
BOX BUTTE	11	33,995	16	41,507	12	16,859	110	243,210	16	37,190
BOYD	D	D	D	D	D	D	46	152,112	23	84,661
BROWN	D	D	D	D	D	D	72	191,840	10	22,095
BUFFALO	27	78,144	39	109,182	26	57,204	259	547,485	53	183,309
BURT	11	52,649	12	38,727	D	D	116	281,827	24	62,881
BUTLER	D	D	11	35,693	D	D	120	213,802	20	68,734
CASS	28	75,309	34	90,244	16	26,582	198	390,324	33	95,047
CEDAR	D	D	17	45,842	18	50,242	138	303,903	37	119,411
CHASE	D	D	D	D	D	D	58	140,077	11	35,866
CHEERY	13	24,688	15	28,551	D	D	57	124,191	D	D
CHEYENNE	12	33,549	20	44,716	15	24,690	140	322,300	23	53,415
CLAY	14	45,064	16	45,442	D	D	84	182,582	17	40,764
COLFAX	22	51,196	26	66,516	13	29,609	151	402,149	26	68,560
CUMING	11	28,015	22	51,024	18	50,356	132	291,416	28	113,477
CUSTER	26	75,826	29	77,170	15	40,829	179	473,979	41	144,015
DAKOTA	26	78,001	37	101,421	D	D	134	262,532	27	128,809
DAWES	0	0	D	D	10	25,877	106	235,966	15	26,895
DAWSON	47	106,086	60	125,794	14	14,582	251	511,786	43	118,621
DEUEL	0	0	0	0	D	D	24	50,604	D	D
DIXON	15	38,789	17	36,382	D	D	100	193,978	24	73,396
DODGE	63	170,680	108	280,163	46	62,223	457	966,580	59	208,318
DOUGLAS	455	1,081,244	585	1,306,089	215	369,519	2,504	4,972,967	252	623,446
DUNDY	D	D	D	D	D	D	37	83,987	D	D
FILLMORE	D	D	16	59,650	D	D	91	222,487	14	51,242
FRANKLIN	D	D	D	D	D	D	54	132,211	D	D
FRONTIER	D	D	D	D	D	D	19	35,087	D	D
FURNAS	10	17,670	10	18,197	D	D	80	228,460	13	39,020
GAGE	34	93,942	58	138,493	28	46,970	356	679,664	59	176,694
GARDEN	D	D	D	D	D	D	42	118,800	10	30,836
GARFIELD	D	D	D	D	D	D	56	119,603	10	16,444
GOSPER	D	D	D	D	D	D	25	64,017	D	D
GRANT	D	D	D	D	0	0	14	38,765	D	D
GREELEY	D	D	D	D	D	D	49	137,282	D	D
HALL	18	57,842	88	230,643	50	135,233	550	1,151,762	46	126,993
HAMILTON	17	53,028	24	65,080	D	D	89	204,312	22	49,449
HARLAN	D	D	D	D	D	D	64	115,783	D	D
HAYES	0	0	0	0	D	D	D	D	D	D
HITCHCOCK	D	D	D	D	D	D	46	141,675	D	D
HOLT	13	34,214	24	78,520	21	40,849	131	304,697	43	116,395
HOOVER	0	0	0	0	D	D	11	35,164	D	D
HOWARD	10	56,428	11	37,934	D	D	92	259,348	18	79,821
JEFFERSON	19	36,722	32	80,111	14	24,651	193	402,651	38	113,333
JOHNSON	D	D	D	D	D	D	97	206,269	26	46,761
KEARNEY	D	D	D	D	D	D	56	132,529	11	38,498
KEITH	20	58,364	32	102,888	14	19,987	115	184,614	14	46,955
KEYA PAHA	0	0	0	0	D	D	15	38,935	D	D
KIMBALL	D	D	D	D	D	D	56	67,843	13	25,217
KNOX	24	43,561	31	50,639	13	22,290	197	442,970	43	122,652
LANCASTER	268	662,014	362	854,295	85	103,369	1,463	2,968,006	188	500,559
LINCOLN	31	85,990	52	130,632	20	19,729	386	640,412	43	118,680
LOGAN	0	0	0	0	D	D	D	D	0	0
LOUP	0	0	0	0	D	D	D	D	0	0
MADISON	55	152,121	76	208,834	15	23,819	344	766,339	56	165,304
MCPHERSON	0	0	0	0	D	D	D	D	D	D
MERRICK	11	31,601	16	40,377	D	D	91	181,987	24	81,087
MORRILL	D	D	12	36,200	D	D	72	159,387	D	D
NANCE	D	D	D	D	D	D	56	120,023	13	44,100
NEMAH	D	D	13	30,116	D	D	97	212,114	17	63,834
NUCKOLLS	10	20,346	15	38,076	14	24,357	100	237,089	22	61,637
OTOE	26	45,214	41	102,694	14	21,091	176	399,607	35	110,568
PAWNEE	D	D	D	D	D	D	63	154,793	16	42,456
PERKINS	D	D	D	D	D	D	30	62,640	D	D
PHELPS	13	29,024	18	42,466	D	D	90	177,872	12	22,607
PIERCE	10	39,068	18	52,412	D	D	126	329,921	25	82,108
PLATTE	38	123,057	59	157,490	17	27,247	367	758,791	50	148,042
POLK	D	D	D	D	D	D	66	158,763	15	49,286
RED WILLOW	16	68,182	22	47,905	13	22,356	136	296,018	33	86,281
RICHARDSON	21	57,151	28	66,629	D	D	211	469,383	26	71,882
ROCK	D	D	D	D	12	35,776	23	63,603	D	D
SALINE	24	77,458	34	104,555	16	39,343	199	459,279	32	88,880
SARPY	61	177,160	76	198,995	28	42,903	351	645,133	42	88,889
SAUNDERS	18	39,320	25	46,918	12	29,862	199	442,027	40	185,616
SCOTTS BLUFF	42	105,794	51	127,012	17	34,496	555	1,160,723	58	165,209
SEWARD	17	66,924	22	77,957	D	D	147	333,256	20	99,617
SHERIDAN	12	25,119	13	24,246	11	32,124	84	179,137	23	59,350
SHERMAN	D	D	10	14,583	D	D	82	207,533	10	17,804
SIOUX	0	0	D	D	D	D	D	D	D	D
STANTON	D	D	11	24,969	D	D	49	91,008	13	45,385
THAYER	13	20,307	21	40,621	10	10,412	116	262,556	16	42,278
THOMAS	D	D	D	D	0	0	11	11,763	D	D
THURSTON	D	D	13	21,886	D	D	50	131,053	10	58,702
VALLEY	D	D	16	34,334	D	D	118	322,062	18	66,072
WASHINGTON	22	59,371	36	73,157	13	33,966	160	333,306	26	69,701
WAYNE	15	33,176	17	36,258	D	D	97	234,405	13	44,287
WEBSTER	D	D	D	D	D	D	93	217,333	18	46,704
WHEELER	0	0	0	0	D	D	D	D	D	D
YORK	20	50,266	31	94,203	17	24,219	171	354,480	31	106,093
OMAHA ²	538	1,317,775	697	1,578,242	256	446,388	3,015	5,951,407	320	782,036
LINCOLN	268	662,014	362	854,295	85	103,369	1,463	2,968,006	188	500,559
OTHER	1,089	2,933,178	1,657	4,245,819	807	1,596,333	10,430	22,868,172	1,775	5,519,381
TOTAL	1,895	\$4,912,967	2,716	\$6,678,356	1,148	\$2,146,090	14,908	\$31,787,585	2,283	\$6,801,976

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TABLE 6 — HOMESTEAD EXEMPTION PROGRAM BY COUNTIES (CONT.)

Nebraska Department of Revenue

Applicants who DID NOT FILE a 1999 Federal Income Tax Return

County	Medical & Dental Expenses		Medical & Dental Deductions		Household Income ¹	
	Number	Amount	Number	Amount	Number	Amount
ADAMS	154	\$666,677	149	\$542,457	526	\$7,208,079
ANTELOPE	57	336,590	54	295,545	232	2,705,758
ARTHUR	D	D	D	D	D	D
BANNER	D	D	D	D	D	D
BLAINE	0	0	0	0	D	D
BOONE	43	179,297	40	152,802	168	1,844,886
BOX BUTTE	133	490,013	131	406,011	218	2,664,650
BOYD	D	D	D	D	95	1,095,521
BROWN	18	54,665	16	41,814	120	1,423,260
BUFFALO	148	805,194	144	689,257	499	6,524,600
BURT	69	335,114	68	283,107	216	2,680,621
BUTLER	33	141,245	33	121,461	173	2,042,112
CASS	133	458,240	124	362,240	336	4,677,274
CEDAR	43	175,829	40	148,916	245	2,845,833
CHASE	34	185,244	33	161,703	107	1,285,462
CHERRY	25	123,018	23	104,576	129	1,465,481
CHEYENNE	49	264,988	49	222,745	217	2,836,592
CLAY	54	241,708	51	201,133	154	1,999,955
COLFAX	63	236,062	58	191,741	216	2,630,528
CUMING	45	199,333	45	164,423	200	2,577,256
CUSTER	109	401,945	102	325,291	301	3,814,125
DAKOTA	103	486,916	100	409,487	294	3,838,000
DAWES	39	177,057	39	145,666	197	2,434,095
DAWSON	92	372,020	90	302,591	411	5,584,800
DEUEL	D	D	D	D	53	616,978
DIXON	54	186,657	49	151,372	162	1,907,364
DODGE	291	1,197,154	277	972,114	743	10,530,644
DOUGLAS	2,007	6,469,492	1,839	5,063,011	5,419	73,775,831
DUNDY	12	56,728	12	48,182	62	729,487
FILLMORE	27	129,956	27	108,452	139	1,757,714
FRANKLIN	33	116,039	31	94,774	119	1,357,032
FRONTIER	D	D	D	D	49	575,372
FURNAS	47	166,388	41	135,133	155	1,877,638
GAGE	190	779,292	180	642,722	606	7,766,985
GARDEN	D	D	D	D	92	1,130,397
GARFIELD	12	67,918	12	60,119	72	852,051
GOSPER	D	D	D	D	45	634,789
GRANT	D	D	D	D	18	245,214
GREELEY	19	108,476	19	95,498	84	911,260
HALL	225	1,190,780	221	995,940	848	11,871,499
HAMILTON	58	309,771	55	263,347	132	1,788,333
HARLAN	30	118,424	28	97,512	134	1,666,418
HAYES	D	D	D	D	19	178,708
HITCHCOCK	37	141,566	34	114,077	91	1,170,656
HOLT	82	294,146	78	243,772	282	3,219,259
HOOVER	D	D	D	D	31	347,635
HOWARD	38	136,746	35	109,394	178	2,182,201
JEFFERSON	86	305,516	82	245,704	308	3,848,623
JOHNSON	35	137,844	35	112,214	135	1,687,154
KEARNEY	29	126,274	27	101,909	96	1,321,403
KEITH	81	295,569	78	235,482	209	2,816,421
KEYA PAHA	D	D	D	D	17	205,727
KIMBALL	29	86,311	28	66,591	103	1,362,861
KNOX	85	273,475	73	223,231	329	3,731,595
LANCASTER	1,117	4,455,913	1,056	3,635,706	2,292	32,550,269
LINCOLN	183	725,013	177	582,427	609	8,046,031
LOGAN	D	D	D	D	16	189,763
LOUP	D	D	D	D	12	153,239
MADISON	201	778,323	188	631,783	528	7,060,139
MCPHERSON	0	0	0	0	D	D
MERRICK	40	161,603	38	130,521	163	2,034,700
MORRILL	35	145,533	31	120,025	169	1,983,012
NANCE	24	99,705	24	82,530	104	1,271,207
NEMAHA	20	70,625	17	55,269	182	2,298,801
NUCKOLLS	51	196,747	48	162,119	175	2,199,599
OTOE	92	443,317	88	372,899	314	4,112,382
PAWNEE	27	116,038	26	97,970	128	1,464,118
PERKINS	17	58,791	15	45,394	54	760,567
PHELPS	41	149,555	37	119,877	143	1,948,648
PIERCE	53	167,009	52	132,034	193	2,325,543
PLATTE	161	624,882	154	503,031	499	6,756,453
POLK	22	75,432	21	58,398	112	1,477,865
RED WILLOW	89	320,543	84	257,503	242	3,227,344
RICHARDSON	92	393,091	89	325,102	349	4,274,661
ROCK	14	105,980	14	96,063	58	614,898
SALINE	109	464,839	104	384,759	266	3,609,033
SARPY	262	923,770	241	733,120	608	8,533,051
SAUNDERS	110	409,331	106	332,252	321	4,142,307
SCOTTS BLUFF	140	658,604	139	526,912	951	13,028,490
SEWARD	77	378,179	72	313,796	221	3,211,973
SHERIDAN	50	197,640	46	161,718	163	2,040,321
SHERMAN	20	62,536	20	49,196	139	1,530,224
SIOUX	D	D	D	D	12	160,682
STANTON	30	140,945	29	117,743	94	1,186,665
THAYER	61	234,484	57	190,209	193	2,447,276
THOMAS	D	D	D	D	19	224,104
THURSTON	23	113,160	23	95,518	89	1,151,972
VALLEY	37	207,353	36	179,194	166	2,160,696
WASHINGTON	131	519,931	128	425,151	242	3,254,149
WAYNE	52	216,854	49	179,472	133	1,691,661
WEBSTER	34	151,090	32	126,423	159	1,887,254
WHEELER	D	D	D	D	21	199,139
YORK	91	451,973	83	387,099	247	3,264,077
OMAHA ²	2,400	7,913,194	2,208	6,221,282	6,269	85,563,030
LINCOLN	1,117	4,455,913	1,056	3,635,706	2,292	32,550,269
OTHER	5,013	21,165,395	4,780	17,445,795	17,629	226,852,996
TOTAL	8,530	\$33,534,502	8,044	\$27,302,783	26,190	\$344,966,295

¹Only positive income is used in the compilation.

D = Suppressed to avoid disclosure of confidential information.

²"Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

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